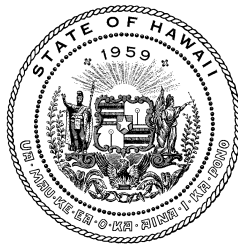


2000



Forms N-11 and N-12

STATE OF HAWAII —DEPARTMENT OF TAXATION

Hawaii Resident Income Tax Forms and Instructions

Caution: Part-Year Residents Must Use Form N-15

THIS PACKAGE CONTAINS: **Form N-11** Hawaii Individual Income Tax Return — Resident Filing Federal Return; **Form N-12** Hawaii Individual Income Tax Return — Resident Not Filing Federal Return; **Schedule CR** Schedule of Tax Credits; **Schedule X** Tax Credits for Hawaii Residents; **Form N-101A** Application For Automatic Extension of Time To File Hawaii Individual Income Tax Return; **Form N-200V** Individual Income Tax Payment Voucher; **Hawaii Taxpayer Bill of Rights**; and **Tax Facts No. 95-1**, All About the Hawaii Use Tax

Hawaii



CLICK. ZIP. FAST ROUND TRIP!

Electronic filing for Form N-11 is now available!

Form N-11 filers have the option of filing their 2000 individual income tax return electronically, either through an approved tax professional or using approved tax preparation software through a personal computer, if they are filing their federal individual income tax return electronically. For more information on the electronic filing of Form N-11, and for updates on other e-file opportunities, visit the Department's website at www.state.hi.us/tax

MESSAGE FROM THE DIRECTOR

We realize that the tax laws change from year to year and are complex. To make tax filing easier for you, Hawaii has adopted many of the federal income tax provisions.

We appreciate the effort you made last year in filing an accurate return. The filing of Form N-11 has saved time and made filing income taxes simpler for most of you.

We suggest the following to assist you in filing your return and receiving an early refund:

- Please check your mathematical calculations before sending in your return. Mistakes may bring requests for clarification and may slow up refunds.
- Mail your return as soon as possible to avoid those delays that are inevitable due to the volume of business at the end of the State income tax season on April 20th.
- Use the preprinted name and address label and preaddressed envelope, if you receive them. Both help to prevent mistakes and to assist in processing refunds faster.

As a reminder, be sure to keep a copy of all the worksheets you complete in these instructions.

Hawaii tax forms, along with other information, are now available at:

Website: www.state.hi.us/tax

Forms by Mail: 808-587-7572 or toll-free 1-800-222-7572

Forms by Fax: 587-7572 (callers on Oahu) or

808-678-0522 from your fax machine (callers outside Oahu)

State of Hawaii 2000 Tax Information CD

Consumer Dial: 808-587-1234, and press 7700 (recorded tax information only)

We thank you for the suggestions you have given us in the past, many of which have been helpful and have been used. If you have more suggestions, please send them to me in writing at the Department of Taxation, P.O. Box 259, Honolulu, Hawaii 96809-0259.

MARIE Y. OKAMURA
Director of Taxation

DUE DATE: APRIL 20, 2001

State of Hawaii
Department of Taxation
P.O. Box 3559
Honolulu, Hawaii 96811-3559
(See page 7 for correct filing address)

Changes for 2000

- Form N-200V, Individual Income Tax Payment Voucher, should be used to send your payment to the Department.
- Schedule CR, Schedule of Tax Credits, must be used by Form N-12 filers claiming certain tax credits.
- A check box has been added above the name and address area of the tax return to indicate whether your address is new or changed.
- You have the option of checking the "Yes" or "No" box in the signature area of your tax return to indicate whether you want to authorize the Department of Taxation to discuss your tax return with your paid preparer.
- Taxpayers contributing matching funds to an individual development account (IDA) may claim a nonrefundable IDA contribution tax credit equal to 50% of the contribution, or a charitable contribution deduction. IDA holders may claim a deduction from gross income for contributions to their IDA. (Act 160, SLH 1999; Act 184, SLH 2000)
- Provides a refundable 4% income tax credit for hotel construction and remodeling for taxable years beginning after December 31, 1998, and before January 1, 2003. (Act 195)
- Amends the income tax credit for increasing research activities by increasing the credit to 20% and making it refundable. (Act 297)
- Royalties and other income derived from patents, copyrights, and trade secrets developed and arising out of a qualified high technology business are excluded from gross income, adjusted gross income, and taxable income. (Act 297)
- Income received from stock options from a qualified high technology business is exempt from income tax. (Act 297)

Important Reminders for 2000

- Keep a copy of the worksheets you complete in the instructions for your records.
- If you are unable to file by April 20, 2001, you may request an extension to file Form N-11 or Form N-12 on Hawaii Form N-101A. You may use federal Form 4868 instead of Form N-101A by substituting the appropriate amounts for Hawaii income tax purposes. Also, in the title area, any reference to U.S. should be crossed off and replaced with Hawaii.
- Please complete all required entries on your tax return. Failure to do so may result in a notice of adjustment being sent to you and you may be required to file an amended tax return to correct missing entries.
- Line 22 on Form N-11 MUST be filled in. Line 36 on Form N-12 MUST be filled in. Failure to do so could cause delays in processing your return.
- Please be sure to check the appropriate filing status box.
- Please check all arithmetic on the return. A correct return will help us process your return efficiently and issue refunds quickly.
- If you are married and filing separate returns, the refund from your spouse's return cannot be applied to your liability.
- Include your spouse's social security number if you are married whether a joint or separate return is filed. If your spouse is an alien and was issued an ITIN by the IRS, enter your spouse's ITIN.
- Attach your employee earning statements (HW-2's or federal W-2's) to the front of your return.
- If someone prepares your tax return and charges you a fee, the preparer must sign and complete the Paid Preparer's Information box.
- Please mail in your return on or before April 20, 2001.
- Please place proper postage on the envelope before mailing. If there is insufficient postage on the envelope, it will be returned to you by the U.S. Postal Service.
- Keep a copy of your return for your records.

Items to Note

- The *Hawaii Taxpayer Bill of Rights* is reprinted on page 62.
- *Tax Facts* is a Department of Taxation initiative for getting information to the public on tax topics which may be applicable or of interest to you. The *Tax Facts* issue reprinted on page 63 covers the use tax which is one of the least understood taxes in Hawaii. Many taxpayers are not aware they may be subject to the use tax if they buy a mail order catalog product or purchase goods, including a car, outside of Hawaii.
- The Department of Taxation is a proud partner with the Missing Child Center - Hawaii, Department of the Attorney General (MCCH). Photographs of missing children selected by the Center may appear in this instruction booklet on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling MCCH at 1-808-586-1449 if you recognize a child.

STATE OF HAWAII — DEPARTMENT OF TAXATION

RELATED FEDERAL/HAWAII TAX FORMS

| Federal Form Number | Title or Description of Federal Form | Comparable Hawaii Form | Copy of Fed. Form May Be Submitted+ |
|---------------------|--|------------------------|-------------------------------------|
| W-2..... | Wage and Tax Statement..... | HW-2..... | Yes |
| W-4..... | Employee's Withholding Allowance Certificate..... | HW-4..... | No |
| W-10..... | Dependent Care Provider's Identification and Certification..... | HW-16..... | No |
| 1040..... | U.S. Individual Income Tax Return..... | N-12..... | No |
| 1040 Sch A..... | Itemized Deductions..... | None..... | No |
| Sch B..... | Interest and Ordinary Dividends..... | None..... | No |
| Sch C..... | Profit or Loss from Business..... | None..... | Not required |
| Sch C-EZ..... | Net Profit From Business..... | None..... | Not required |
| Sch D..... | Capital Gains and Losses..... | None..... | No |
| Sch E..... | Supplemental Income and Loss..... | None..... | Not required |
| Sch F..... | Farm Income and Expenses..... | None..... | Not required |
| Sch J..... | Farm Income Averaging..... | Form N-168..... | No |
| Sch R..... | Credit for the Elderly or the Disabled..... | None..... | No |
| 1040A..... | U.S. Individual Income Tax Return (short form)..... | N-13..... | No |
| 1040ES..... | Estimated Tax for Individuals..... | N-1..... | No |
| 1040EZ..... | Income Tax Return for Single and Joint Filers With No Dependents..... | None..... | No |
| 1040NR..... | U.S. Nonresident Alien Income Tax Return..... | None..... | No |
| 1040-V..... | Payment Voucher..... | N-200V..... | No |
| 1040X..... | Amended U.S. Individual Income Tax Return..... | N-188X..... | No |
| 1045..... | Application for Tentative Refund..... | N-109..... | No |
| 1128..... | Application to Adopt, Change, or Retain a Tax Year..... | None..... | Yes |
| 1310..... | Statement of Person Claiming Refund Due a Deceased Taxpayer..... | N-110..... | No |
| 2038..... | Questionnaire — Exemption Claimed for Dependent..... | None..... | No |
| 2106..... | Employee Business Expenses..... | None..... | Yes |
| 2106-EZ..... | Unreimbursed Employee Business Expenses..... | None..... | Yes |
| 2120..... | Multiple Support Declaration..... | None..... | Yes |
| 2210..... | Underpayment of Estimated Income Tax by Individuals and Fiduciaries..... | N-210..... | No |
| 2441..... | Child and Dependent Care Expenses..... | Sch X..... | No |
| 2688..... | Application for Additional Extension of Time to File U.S. Individual Income Tax Return..... | N-101B..... | Yes |
| 2848..... | Power of Attorney and Declaration of Representative..... | N-848..... | Yes |
| 3903..... | Moving Expenses..... | N-139..... | No |
| 4562..... | Depreciation and Amortization..... | None..... | Yes |
| 4684..... | Casualties and Thefts..... | None..... | Yes |
| 4797..... | Sales of Business Property..... | Sch D-1..... | No |
| 4835..... | Farm Rental Income and Expenses..... | None..... | Yes |
| 4852..... | Employee's Substitute Wage & Tax Statement..... | L-15..... | No |
| 4868..... | Application for Automatic Extension of Time to File U.S. Individual Income Tax Return..... | N-101A..... | Yes |
| 4952..... | Investment Interest Expense Deduction..... | N-158..... | No |
| 4970..... | Tax on Accumulated Distribution of Trusts..... | N-405..... | No |
| 4972..... | Tax on Lump-Sum Distributions..... | N-152..... | No |
| 5213..... | Election to Postpone Determination (Hobby Losses)..... | None..... | Yes |
| 5329..... | Return for Additional Taxes Attributable to Qualified Retirement Plans (Including IRA's), Annuities and Modified Endowment Contracts..... | None..... | No |
| 5884..... | Jobs Credit..... | N-884..... | No |
| 6198..... | At-Risk Limitations..... | None..... | Yes |
| 6252..... | Installment Sale Income..... | None..... | Yes |
| 6781..... | Gains and Losses From Section 1256 Contracts and Straddles..... | None..... | Yes |
| 8582..... | Passive Activity Loss Limitations..... | None..... | Yes |
| 8586..... | Low-Income Housing Credit..... | N-586..... | No |
| 8615..... | Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,400..... | N-615..... | No |
| 8814..... | Parent's Election to Report Child's Interest and Dividends..... | N-814..... | No |
| 8824..... | Like-Kind Exchanges..... | None..... | Yes |
| 8829..... | Expenses for Business Use of Your Home..... | None..... | Yes |
| 8853..... | Medical Savings Accounts and Long-Term Care Services and Contracts..... | None..... | No |

+ If "Yes" is indicated and there is no Hawaii equivalent form, the federal form must be used.

To request tax forms by mail, you may call (808) 587-7572 or toll-free 1-800-222-7572.

To request tax forms by fax, you may call 587-7572 (callers on Oahu), or (808) 678-0522 from your fax machine (callers outside Oahu). See page 4 for a list of Hawaii tax forms available by fax.

You may also obtain tax forms through the Department of Taxation's Internet address at: www.state.hi.us/tax

LIST OF 2000 HAWAII TAX FORMS AVAILABLE BY FAX

To request tax forms by fax, call 587-7572 (callers on Oahu), or (808) 678-0522 from your fax machine (callers outside Oahu)

| Form Number | Form Title | Document Number | Form Number | Form Title | Document Number |
|------------------|--|-----------------|--------------------------|--|-----------------|
| | Tax on the Internet | 101 | Sch. K-1 (N-20) | Partner's Share of Income, etc. | 140 |
| A-6 | Tax Clearance Application | 102 | N-30 | Corporation Income Tax Return | 141 |
| A-7 | Request for a Ruling | 103 | Sch. D (N-30) | Capital Gains and Losses | 142 |
| BB-1 | State of Hawaii Basic Business Application | 104 | Sch. O (N-30) | Allocation & Apportionment of Income | 143 |
| BB-1X | State of Hawaii Basic Business Amended Application | 105 | Sch. P (N-30) | Apportionment Formula | 144 |
| EFT-1 | Authorization Agreement for Electronic Funds Transfer (EFT) | 106 | Sch. O & P Instr. (N-30) | Instructions for Filing Schedules O & P | 145 |
| G-16 | Certificate for the Resale of Services by a Licensed Intermediary | 107 | N-30X | Amended Corporation Income Tax Return | 146 |
| G-17 | Resale Certificate for Goods General Form 1 | 108 | N-35 | S Corporation Income Tax Return | 147 |
| G-26 | Use Tax Return | 109 | Sch. K-1 (N-35) | Shareholder's Share of Income, etc. | 148 |
| G-45 | General Excise/Use Tax Periodic Return | 110 | N-40 | Fiduciary Income Tax Return | 149 |
| G-49 | Annual Return and Reconciliation General Excise/Use Tax | 111 | Sch. K-1 (N-40) | Beneficiary's Share of Income, etc. | 150 |
| G-54 | Amended Periodic General Excise/Use Return | 112 | N-100 | Application for Automatic Extension of Time to File Hawaii Return for a Partnership, Trust or REMIC | 151 |
| G-55 | Amended Annual Return & Reconciliation General Excise/Use Tax | 113 | N-100A | Application for Additional Extension of Time to File Hawaii Return for a Partnership, Trust, or REMIC | 152 |
| G-54/G-55 Instr. | Instructions for Amended General Excise/Use Tax Returns | 114 | N-101A | Application for Automatic Extension of Time to File Hawaii Individual Income Tax Return | 153 |
| G-61 | Export Exemption Certificate For General Excise and Liquor Taxes | 115 | N-101B | Application for Additional Extension of Time to File Hawaii Individual Income Tax Return | 154 |
| G-71 | General Excise Sublease Deduction Certificate | 116 | N-103 | Sale of Your Home | 155 |
| G-72 | Sublease Deduction Worksheet | 117 | N-109 | Application for Tentative Refund from Carryback of Net Operating Loss (Other Than Corporation) | 156 |
| G-81 | Phased-In Wholesale Deduction Worksheet | 118 | N-110 | Statement of Person Claiming Refund Due a Deceased Taxpayer | 157 |
| G-82 | Certificate for Sales of Goods and Services Which Qualify for the Phased-In Wholesale Deduction | 119 | N-139 | Moving Expenses | 158 |
| GEW-TA-RV-1 | Notification of Cancellation of General Excise, Withholding, Transient Accommodations, or Rental Motor Vehicle & Tour Vehicle Accounts | 120 | N-157 | Credit for Energy Conservation | 159 |
| GEW-TA-RV-2 | Change of Address | 121 | N-172 | Claim for Tax Exemption by Person with Impaired Sight or Hearing or by Totally Disabled Person | 160 |
| GEW-TA-RV-5 | General Excise/Use, Employer's Withholding, Transient Accommodations and Rental Motor Vehicle & Tour Vehicle Surcharge Application Changes | 122 | N-188X | Amended Individual Income Tax Return | 161 |
| HW-3 | Employer's Return & Reconciliation of Hawaii Income Tax Withheld From Wages | 123 | N-188X Instr. | Instructions for Filing Form N-188X | 162 |
| HW-4 | Employee's Withholding Allowance & Status Certificate | 124 | N-196 | Annual Summary & Transmittal of Hawaii Annual Information Returns | 163 |
| HW-14 | Withholding Tax Return | 125 | N-200V | Individual Income Tax Payment Voucher | 164 |
| L-15 | Substitute for Form HW-2, or W-2 Wage and Tax Statement | 126 | N-210 | Underpayment of Estimated Tax by Individuals & Fiduciaries | 165 |
| P-64A | Conveyance Tax Certificate | 127 | N-210 Instr. | Instructions for Filing Form N-210 | 166 |
| P-64B | Exemption From Conveyance Tax | 128 | N-220 | Underpayment of Estimated Tax by Corporations & S Corporations | 167 |
| TA-1 | Transient Accommodations Periodic Tax Return | 129 | N-220 Instr. | Instructions for Filing Form N-220 | 168 |
| TA-2 | Transient Accommodations Tax Annual Return & Reconciliation | 130 | N-288 | Hawaii Withholding Tax Return for Dispositions by Nonresident Persons of Hawaii Real Property Interests | 169 |
| N-1 | Declaration of Estimated Income Tax for Individuals | 131 | N-288A | Statement of Withholding on Dispositions by Nonresident Persons of Hawaii Real Property Interests | 170 |
| N-3 | Declaration of Estimated Income Tax for Corporations & S Corporations | 132 | N-288B | Application for Withholding Certificate for Dispositions by Nonresident Persons of Hawaii Real Property Interest | 171 |
| N-11 | Individual Income Tax Return (Resident Filing Federal Return) | 133 | N-288C | Application for Tentative Refund of Withholding on Dispositions by Nonresident Persons of Hawaii Real Property Interests | 172 |
| N-12 | Individual Income Tax Return (Resident Not Filing Federal Return) | 134 | N-289 | Certification for Exemption From the Withholding of Tax on the Disposition of Hawaii Real Property | 173 |
| N-13 | Individual Income Tax Return (Resident Short Form) | 135 | N-301 | Application for Automatic Extension of Time to File Hawaii Corporation Income Tax Return | 174 |
| Sch. CR | Schedule of Tax Credits | 136 | N-309 | Corporation Application for Tentative Refund from Carryback of Net Operating Loss | 175 |
| Sch. X | Tax Credits for Hawaii Residents | 137 | N-848 | Power of Attorney | 176 |
| N-15 | Individual Income Tax Return (Nonresident and Part-Year Resident) | 138 | N-857 | Physician's or Optometrist's Certified Report on Eye or Hearing Examination or Disability for Tax Exemption Purposes | 177 |
| N-20 | Partnership Tax Return | 139 | | | |

Forms N-11 and N-12 — General Instructions

Who Must File

1. Every individual doing business in Hawaii during the taxable year must file a return, whether or not he or she derives any taxable income from that business.

“Doing business” includes all activities engaged in or caused to be engaged in with the object of gain or economic benefit, direct or indirect, except personal services performed as an employee under the direction and control of an employer.

For example, every person receiving rents from property owned in Hawaii is “doing business” and must file a return whether or not his or her expenses exceed the gross rental income.

2. Every individual receiving more than the following amounts of gross income subject to taxation under Hawaii Income Tax Law must file a return:

| For Individuals Under Age 65 | |
|---|-----------------|
| Filing Status | Gross Income of |
| Married filing separately | \$1,990 |
| Single or legally separated | \$2,540 |
| Single, head of household | \$2,690 |
| Qualifying widow(er) with a dependent child | \$2,940 |
| Married couple filing jointly | \$3,980 |

| For Individuals Age 65 or older | |
|--|-----------------|
| Filing Status | Gross Income of |
| Married filing separately | \$3,030 |
| Single or legally separated | \$3,580 |
| Single, head of household | \$3,730 |
| Qualifying widow(er) with a dependent child | \$3,980 |
| Married couple filing jointly, one is 65 or older | \$5,020 |
| Married couple filing jointly, both are 65 or older | \$6,060 |

These threshold amounts will be higher for persons who are blind, deaf, or totally disabled, and who have completed and filed a certification with the Department of their disability on Forms N-172 and N-857 before filing their income tax return.

For individuals who can be claimed as **dependents** on the tax return of another taxpayer, the threshold amount is the amount of the dependents’ standard deduction.

For **nonresident aliens**, the threshold amount is \$1,040 for individuals under 65, and \$2,080 for individuals 65 or older.

For **nonresident individuals**, the threshold

amounts stated above must be multiplied by the ratio of Hawaii adjusted gross income to total adjusted gross income from all sources to determine whether the individual must file a return.

3. Individuals who took up residence in Hawaii after attaining the age of 65 years and before July 1, 1976, may elect to be taxed only on Hawaii source income. See *Election Under Act 60, SLH 1976* on this page.

4. Children who receive unearned income during the taxable year and have not attained the age of 14 years before the end of the taxable year must file their own returns to report their income unless their parent or parents report that income.

However, the Department of Taxation will, administratively, not require the filing of a State income tax return if the child’s total earned and/or unearned income for the taxable year is \$500 or less and the application of the standard deduction amount results in no taxable income for the child. Children who must file a return may need to file Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More than \$1,000. Parents may report income of their children by filing Form N-814, Parent’s Election to Report Child’s Interest and Dividends.

5. If you need to report additional tax from Form N-2, Distribution from an Individual Housing Account; Form N-103, Sale of Your Home; Form N-152, Tax on Lump-Sum Distributions; Form N-312 or N-312A, Recapture of Capital Goods Excise Tax Credit; Form N-405, Tax on Accumulation Distribution of Trusts; Form N-586, Recapture of Low-Income Housing Tax Credit; or Form N-814, Parent’s Election to Report Child’s Interest and Dividends, then you must file a return regardless of income level.

Who Should File

Even if you do not have to file, you should file to get a refund if too much income tax was withheld from your pay. Also, if you are eligible for refundable credits, you need to file a return to claim the credits.

Residents and Nonresidents

Resident

A resident is taxed on income from all sources.

A resident must file an Individual Income Tax Return—Resident (Form N-11, N-12, or N-13), if required to do so.

A Hawaii resident is (1) Every individual domiciled in Hawaii, and (2) Every other individual whether domiciled in Hawaii or not, who resides in Hawaii for other than a tempo-

rary or transitory purpose.

An individual domiciled outside Hawaii is presumed to be a resident if he or she spends more than 200 days in Hawaii during the taxable year. This presumption may be overcome by evidence satisfactory to the Department of Taxation that the individual maintained a permanent place of abode outside the State and was in the State for a temporary or transitory purpose. No person shall be deemed to have gained or lost a residence simply because of his or her presence or absence in compliance with military or naval orders of the United States, while engaged in aviation or navigation, or while a student at any institution of learning. See Tax Information Release No. 90-3, “*Income Taxation and Eligibility for Credits of an Individual Taxpayer Whose Status Changes from Resident to Nonresident or from Nonresident to Resident*”.

Nonresident

A Hawaii nonresident is an individual who is in Hawaii for a temporary or transient purpose, and whose permanent domicile is not Hawaii.

A nonresident must file an Individual Income Tax Return—Nonresident and Part-Year Resident (Form N-15), if required to do so. A nonresident will be taxed on income from Hawaii sources only.

A nonresident married to a Hawaii resident may choose to file a joint return with the resident spouse on Form N-11 or N-12; **however, the nonresident will then be taxed on all income from all sources.** For more information, see *Married Filing Joint Return* on page 8.

Election Under Act 60, SLH 1976

Individuals who took up residence in Hawaii after attaining the age of 65 years and before July 1, 1976, may elect to be taxed only on Hawaii source income. To make the election, attach a signed statement to Form N-12 setting forth the date that the individual established residence in Hawaii and the individual’s date of birth (which must be before July 1, 1911). Individuals making this election must file a return regardless of the amount of income earned, and **may not use Form N-11 or N-13.**

Part-Year Resident

A part-year resident is an individual who was a Hawaii resident for part of the year, and who was a nonresident during the other part of the year. This includes those who moved to Hawaii during the year and those who moved away from Hawaii during the year.

A part-year resident must file an Individual Income Tax Return—Nonresident and Part-Year Resident (Form N-15), if required

to do so. A part-year resident will be taxed on all income from all sources during the period of residency, and on income from Hawaii sources only during the period of nonresidency.

Domicile Defined

The term “domicile” means the place where an individual has a true, fixed, permanent home and principal establishment, and to which place the individual has, whenever absent, the intention of returning. It is the place in which an individual has voluntarily fixed the habitation of himself or herself and family, **not for a mere special or temporary purpose, but with the present intention of making a permanent home.** Three things are necessary to create a new domicile: first, abandonment of the old domicile; second, the intent to establish a new domicile; and third, actual physical presence in the new domicile. Once a domicile is established, the intent to abandon it is not itself sufficient to create a new domicile; a new domicile must be shown.

Reminder: If you are in Hawaii because of military orders and do not intend to make Hawaii your permanent home, you are not considered a Hawaii resident for income tax purposes, even though you have been in Hawaii for more than 200 days in 2000. File a resident return with your home state, and file a Hawaii nonresident and part-year resident return (Form N-15) to report your Hawaii income.

Resident and Nonresident Examples

Note: For more information, see Tax Information Release No. 90-3, “*Income Taxation and Eligibility for Credits of an Individual Taxpayer Whose Status Changes from Resident to Nonresident or from Nonresident to Resident*”, Tax Information Release No. 90-10, “*Clarification of Taxation and the Eligibility for Personal Exemptions and Credits of Residents and Nonresidents in the Military and Spouses and Dependents of Persons in the Military*”, and Tax Information Release No. 97-1, “*Determination of Residence Status*”.

Example 1—A Hawaii resident who enlists in the military normally will remain a Hawaii resident regardless of the length of absence from Hawaii while stationed outside of Hawaii.

Example 2—A Hawaii resident working in a foreign country will remain a Hawaii resident unless permanent resident status is granted by the foreign country.

Example 3—Foreign students who are granted entry into the United States on “F” visas are nonresidents for Hawaii tax purposes. Researchers and faculty members who are granted entry into the United States on “H”, “J”, or “Q” visas, and who have been in Hawaii for more than 200 days during the taxable year may be considered Hawaii residents.

Example 4—Spouses of those in the military service do not become Hawaii residents if their principal reason for moving to Hawaii

was the transfer of the service member spouse to Hawaii, and if it is their intention to leave Hawaii when the service member spouse either is transferred to another military station or leaves the service.

Example 5—A Hawaii resident who marries a nonresident will remain a Hawaii resident unless the three requirements for changing his or her domicile are also met. (Refer to “Domicile Defined” on this page.) This situation applies in reverse to a nonresident who marries a resident. A person’s residence status will not change just because of marriage.

Which Form to File

You must file resident Form N-11, N-12, or N-13, as appropriate, if you were a resident for the full year. File Form N-15 if you were a nonresident for the full year or a part-year resident.

Generally, you **MUST** use Form N-11 if:

- You filed a federal resident tax return (Form 1040, 1040A, 1040EZ, 1040-TEL, or 1040PC) for the calendar year;
- You were a resident for the **full** year, or, if married filing jointly, **either** spouse was a resident for the full year;
- You do not make the *Election Under Act 60, SLH 1976* described on page 5; and
- If you are married:
 - Your filing status is the same on your federal and Hawaii tax returns, **or**
 - You are filing a joint Hawaii return and both you and your spouse are filing federal returns.
- But if you qualify to file Form N-13, you may file it instead of Form N-11.

Note: If a resident taxpayer died during the year, a return for that taxpayer (including a joint return for a surviving spouse) must be filed on Form N-11 if the corresponding federal return is filed. If a corresponding federal return is not filed, use Form N-12. See *Death of Taxpayer* on page 7.

You **MUST** use Form N-15 if:

- You were a nonresident for the **full** year, or, if married filing jointly, **both** spouses were nonresidents for the full year.
- You are taking up residence in Hawaii during the tax year. (Part-year resident).
- You are giving up residence in Hawaii during the tax year. (Part-year resident).

You **MUST** use Form N-12 if:

- You are not required to use Form N-11 or Form N-15.
- But if you qualify to file Form N-13, you may file that form instead of Form N-12.
- You file your return on a fiscal year basis.

You **MAY** Be Able to Use Form N-13 if:

- You were a resident for the **full** year, or, if married filing jointly, **either** spouse was a resident for the full year;
- You had only wages, salaries, tips, interest, ordinary dividends, and unemployment compensation, **AND**

- Your taxable income (adjusted gross income less standard deduction and personal exemptions) is less than \$100,000.

Form N-13 is a simplified form. However, Form N-11 or Form N-12 may allow you to pay less tax.

If you are eligible to file Form N-13 but you filed a federal resident return, you may want to file Form N-11 instead because it uses information you already entered on your federal return, and allows you to take the same deductions and credits that would be available on Form N-12.

To see if you qualify to use Form N-13, see the instructions for Form N-13.

When to File

NOTE: If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular work day as the due date.

You should file as soon as you can after January 1, but not later than April 20, 2001. If you file late, you may have to pay penalties and interest if you owe taxes on your return. Please see the instructions for **Penalties and Interest** on page 39. If you know that you are unable to meet the deadline, you should ask for an extension on Form N-101A, Application for Automatic Extension of Time to File Hawaii Individual Income Tax Return. This is an extension of time to file, not an extension of time for payment of tax. Federal Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, may be used in lieu of Form N-101A.

Note: Returns for fiscal year taxpayers must be filed on or before the 20th day of the fourth month following the close of the fiscal year.

The official U.S. Post Office cancellation mark will be considered primary evidence of the date of filing of tax documents and payments. If you want to keep evidence that you mailed your return on time, ask your Post Office for a Certificate of Mailing. It is NOT necessary to get a certified or registered mail return receipt.

Hawaii has adopted the Internal Revenue Code provision to allow documents and payments delivered by a designated private delivery service to qualify for the “timely mailing treated as timely filing/paying rule.” The Department of Taxation will conform to the Internal Revenue Service listing of designated private delivery service and type of delivery services qualifying for the “timely mailing treated as timely filing/paying rule.” Timely filing of mail which does not bear the U.S. Post Office cancellation mark or the date recorded or marked by the designated delivery service will be determined by reference to other competent evidence.

Where to File

Please use the addressed envelope that came with your forms. If you do not have an addressed envelope, or if you moved during the year, mail your return to the taxation district office in which you reside or have your

principal place of business. If you have no residence in Hawaii, file with the Oahu District Office, P.O. Box 3559, Honolulu, Hawaii 96811-3559.

The State of Hawaii is divided into four taxation districts. You should file your return, pay your tax, get your forms, or conduct other Hawaii tax affairs with the taxation district office located in the county where you reside or have your principal business.

Tax forms are available on the Internet. The Department of Taxation's website on the Internet is:

www.state.hi.us/tax

Other Information

Death of Taxpayer

Did the taxpayer die before filing a return for 2000? If so, the taxpayer's spouse or personal representative may have to file a return and sign it for the person who died (decendent) if the decendent was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the decendent did not have to file a return but either had State income tax withheld, made estimated tax payments, or is eligible for various tax credits, a return must be filed to get a refund.

If your spouse died in 2000 and you did not remarry in 2000, or if your spouse died in 2001 before filing a return for 2000, you may

still file a joint return for the 2000 tax year.

A return filed for a deceased taxpayer, including a joint return with a surviving spouse, must have the word "**DECEASED**" written in the upper left hand corner of the return. The word "**DECEASED**" and the date of death also must be written after the deceased taxpayer's first name and middle initial in the name and address area of the tax return.

Generally, the personal representative or other responsible individual must sign the return on behalf of the decedent. **If a refund is due, Form N-110, Statement of Person Claiming Refund Due a Deceased Taxpayer**, must be completed and attached to the return to ensure that the refund check will be issued in the name of the surviving spouse, personal representative, or other responsible individual instead of in the decedent's name. A personal representative or other individual may be required to attach other documents such as the death certificate. See Form N-110 for further information.

Exception for joint returns filed by surviving spouse. If a *joint* return is being filed by the decedent and the decedent's spouse, the spouse should write, "Filing as surviving spouse", on the signature line which the decedent would have signed, and then the surviving spouse should sign his or her name on the other signature line. If a refund is being claimed on the return, Form N-110 is not required. The refund check will be issued to

the surviving spouse.

Filing a Final Return

If you are giving up your Hawaii residency at the end of the year, write the words "**FINAL RETURN**" in the upper left hand corner of the return.

Declaration of Estimated Tax

Basic rules. Individuals who must pay more tax than is withheld, or who have no withholding, may have to file a declaration of estimated tax and pay that tax in a lump sum or installments. Income tax obligations might not be satisfied through withholding when an individual has income not subject to withholding, such as from

self-employment, rent, gains from sales of property, interest and dividend income, unemployment compensation, or distributions from deferred compensation plans.

Who Must File a Declaration on Form N-1.

An individual subject to Hawaii net income tax generally must file Form N-1, *Declaration of Estimated Tax for Individuals*, unless: (a) his or her estimated tax liability for the taxable year, after taking into account all taxes withheld or collected at the source, is less than \$500, or (b) the taxpayer did not have any tax liability for the preceding taxable year. See Form N-1 for details.

Date and Payment of Estimated Tax. Your declaration for 2001 must be filed on or before April 20, 2001. The tax may be paid in full with the declaration, or in equal installments on or before April 20, 2001, June 20, 2001, September 20, 2001, and January 20, 2002. Each installment payment must be submitted with a payment voucher. Make checks or money orders payable to the "Hawaii State Tax Collector".

Penalties. If you are required to file a declaration but you fail to do so, you may be subject to penalties. See *Penalties and Interest* on page 39.

Multistate Tax Compact Act

Any taxpayer, other than a corporation acting as a business entity in more than one state, who is required by Hawaii Income Tax Law to file a return and whose only activities in the State consist of sales and who does not own or rent real estate or tangible personal property and whose annual gross sales in or into the State during the tax year are not in excess of \$100,000, may elect to report and pay a tax of .5 percent of such annual gross sales. Taxpayers who elect the foregoing shall file Form N-310 in lieu of Form N-11 or Form N-12.

Special Instructions for Nonresident Aliens

In certain situations, a taxpayer may be considered a nonresident alien for federal income tax purposes and a resident for Hawaii income tax purposes. In these situations, the special rules applicable to individuals who are considered nonresident aliens for federal income tax purposes will apply when the individual files a Hawaii resident income tax return. See Tax Information Release No. 97-1, "*Determination of Residence Status*".

Steps for Preparing Your Return

These instructions consist of 9 steps. You should complete the first 3 steps that follow **BEFORE** you begin to fill in your return.

Step 4, filling in the return through line 6e, is the same for Forms N-11 and N-12. Step 5, filling in the rest of the return, depends on which return you file. The Line-By-Line Instructions for Form N-11 begin on page 11 and end on page 24. For Form N-12, they begin on page 29 and end on page 38.

MAILING ADDRESSES

OAHU DISTRICT OFFICE
P.O. Box 3559
Honolulu, Hawaii 96811-3559

MAUI DISTRICT OFFICE
P.O. Box 913
Wailuku, Hawaii 96793-0913

HAWAII DISTRICT OFFICE
P.O. Box 1377
Hilo, Hawaii 96721-1377

KAUAI DISTRICT OFFICE
P.O. Box 1688
Lihue, Hawaii 96766-5688

DISTRICT OFFICE LOCATIONS

OAHU DISTRICT OFFICE
830 Punchbowl Street
Honolulu, Hawaii 96813-5094
Telephone:

For tax information:

(808) 587-6515 (Jan. - April 20)

(808) 587-4242

Toll-Free 1-800-222-3229

TDD (808) 587-1418 (For the hearing impaired)

TDD Toll-Free 1-800-887-8974 (For the hearing impaired)

Tax forms and CD-ROM (nominal cost) by mail:

(808) 587-7572

Toll-Free 1-800-222-7572

Tax forms by fax:

On Oahu 587-7572

All Others (808) 678-0522 from your fax machine

HAWAII DISTRICT OFFICE
State Office Building
75 Aupuni Street, #101
Hilo, Hawaii 96720-4245
Telephone: (808) 974-6321

KAUAI DISTRICT OFFICE
State Office Building
3060 Eiwa Street, #105
Lihue, Hawaii 96766-1889
Telephone: (808) 274-3456

Finally, steps 6 through 9 begin on page 39. These are the steps you should take after your Form N-11 or N-12, and other schedules and forms you need, are filled in.

If you follow these steps and read the Line-By-Line Instructions, we feel you can fill in your return quickly and accurately. If you have any questions, call or visit your taxation district office.

Step 1

Get all of your income records together.

These include any Forms HW-2 and federal Forms W-2 or 1099 that you received. If you don't receive a Form HW-2 or federal Form W-2 by January 31, or if the one you get isn't correct, please contact your employer as soon as possible. Only your employer can give you a Form HW-2 or federal Form W-2, or correct it. If you cannot get a Form HW-2 or federal Form W-2 by February 15, please contact your taxation district office.

If you have someone prepare your return for you, make sure that person has all your income and expense records so he or she can fill in your return correctly. Remember, even if someone else prepares your return incorrectly, YOU are still responsible.

Step 2

If you plan to claim tax credits or itemize deductions, get the information and expense records you need.

These instructions tell you what credits and deductions you can claim. Some of the records you may need are:

- Medical and dental payment records.
- Real estate and income tax receipts.
- Interest payment records for a home mortgage.
- Receipts for charitable contributions.

Step 3

Get any forms, schedules, or information you need.

Resident tax form and instruction packages are automatically mailed to you based on the return you filed last year, unless you request otherwise. Make sure that all the forms you need are in the package you receive.

If you need any other forms and instructions, you may pick them up at any district tax office. You may also request that the forms be mailed or faxed to you. Please allow approximately 10 days for the mailing of the tax forms. Tax forms are also available on the Internet. See page 7 for the location of your district tax office or phone number to request the forms you need, and for the Department's website address.

Step 4

Fill in your name, address, filing status, and exemptions.

Note: A check box has been added above the name and address area of the tax return. Please check the box if your address is new or changed.

Take the mailing label from the forms booklet or postcard we sent to you and attach it to your return. Make sure the information is correct. Draw a line through any incorrect information and write the correct information directly onto the label. Add any missing information, such as apartment number. If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the numbers in the correct order.

Do not attach your label to the return until you have completed and checked all entries. Use of the label helps us identify your account, saves processing time, and speeds refunds.

Do not attach your label to the envelope. It may get separated from your return.

If you did not receive a label, print or type the entries in this section.

Do not use the IRS mailing label.

Name

You must use your legal name. Nicknames are not permitted. If you have changed your name because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration so that the name on your tax return is the same as the name on the social security records. If these names do not match, your refund may be delayed.

If you file joint returns, write the names in the same order every year. There is a separate line for the spouse's name.

Write any descriptions (e.g. Jr., III, etc.) after your last name.

Address

Write your current mailing address in the space provided. If you receive your mail "in care of" someone else (i.e., your mail is sent to an address belonging to someone other than yourself), fill in that person's name in the space provided for the mailing address. Be sure to write "c/o" before the person's name.

Important: If your address should change after you file your return, you must notify the Department in writing of your new address. Please include your social security number and your signature. Any refund checks due to you will **not** be forwarded to your new address by the U.S. Postal Service, and you might not receive your income tax forms and instructions next year.

Social Security Number

Write your social security number in the space provided. If you are married, you must also write your spouse's social security number in the space provided whether joint or separate returns are filed. Your social security numbers must be written in the same order as your names are written on your return.

If you are an alien and was issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN.

Occupation

Write your occupation in the space provided. If married and filing a joint return, write the occupation of the spouse whose name is written first in the box for "Your occupation", and write the other spouse's occupation in the box for "Spouse's occupation".

Hawaii Election Campaign Fund

The check boxes for the Hawaii Election Campaign Fund appear on page 1 of Form N-12, and on page 2 of Form N-11.

This fund was established by the Hawaii State Legislature to support public financing of Hawaii governor's election campaigns.

You may have \$2 go to the fund by checking the "Yes" box. On a joint return, one or both of you may choose to have \$2 go to this fund, or both may choose not to.

If you check "Yes," it will not change the tax or refund shown on your return.

Filing Status

Check either box 1, 2, 3, 4, or 5 as appropriate. Do not put a check in more than one box.

Note: More than one filing status may apply to you. Choose the one that will give you the lowest tax.

Single

Select box 1, Single, if on December 31, 2000, you were unmarried, divorced, or separated from your spouse under a separate maintenance decree. State law governs whether you are married, divorced, or legally separated.

If you are married on December 31, 2000, consider yourself married for the whole year.

If your spouse died during 2000, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2000.

If you are unmarried and provide a home for certain other persons, you may be able to file as Head of Household. See *Head of Household* on page 9.

If you were married in 2000, had a child living with you, and lived apart from your spouse during the last 6 months of 2000, you may be able to file as Head of Household. See *Married Persons Who Live Apart (and Abandoned Spouses)* on page 9.

Married Filing Joint Return

In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, deductions, and credits for you and your spouse. Both of you must sign the return, even if only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax

due on a joint return, so if one of you doesn't pay, the other may have to.

Note: If you and your spouse file a joint return for the year and later decide to file separately, both you and your spouse **MUST** file amended returns on or before the due date of the original return (April 20). **You may not change your filing status from married filing jointly to married filing separately after that date.**

If you and your spouse filed separate returns, and you decide to file a joint return for the year, you may do so without full payment of the amount shown as tax on the joint return.

If your spouse died in 2000 or in 2001 before filing a return for 2000, see *Death of Taxpayer* on page 7.

Tax Savings. If you decide not to file a joint return and plan to file a separate return, see if you can lower your tax by meeting the tests described on this page under *Married Persons Who Live Apart (and Abandoned Spouses)*. If you can, you should check Box 4 for Head of Household.

Special Rule for Nonresidents of Hawaii Who File a Joint Return With a Hawaii Resident. If at the end of the taxable year you were a nonresident of Hawaii (but you were a U.S. resident) who is married to a resident of Hawaii, you may choose to file a joint return with the resident spouse. By filing a joint return, however, you and your spouse agree to be taxed on your combined worldwide income.

Special Rule for Nonresident and Dual-Status Aliens. Generally, you cannot file a joint return if either spouse was a nonresident alien at any time during the tax year. However, nonresident aliens married to U.S. citizens or residents can elect to be taxed as a U.S. resident on their federal income tax return and file joint returns. If you and your spouse have made that election on your federal return, you also may choose to file a joint Hawaii return. By filing a joint return, you and your spouse agree to be taxed on your combined worldwide income.

Special Rule When One Spouse Is a Nonresident or Part-Year Resident. If one spouse is a resident and the couple files a joint return, both spouses are taxed on worldwide income. If at least one spouse is a part-year resident and the couple files a joint return, the couple is taxed on worldwide income for the period in which either spouse was a resident.

Note: For purposes of filing a joint return, common law marriages are not recognized under Hawaii law unless they began in a state which permits common law marriages.

Married Filing Separate Returns

You may file separate returns whether both you and your spouse had income, only one of you had income, or neither of you had income.

If you choose to file separate returns, both you and your spouse must figure your tax the same way. This means that if one of you itemizes your deductions, the other must also

itemize their deductions. You each report only your own income, exemptions, deductions, and credits, and you are responsible only for the tax due on your own return.

If you file a separate return, write your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided for that number.

If your spouse does not file a Hawaii tax return, you may be able to claim the exemptions for your spouse. See the instructions for lines 6a and 6b.

Special Rule for Nonresident and Dual-Status Aliens. - Married nonresident aliens must file separate returns. However, nonresident aliens who are married to U.S. citizens or residents and who elect to be taxed as a U.S. resident may file joint returns. However, see *Married Persons Who Live Apart (and Abandoned Spouses)*, below.

Married Persons Who Live Apart (and Abandoned Spouses)

You will be considered unmarried if you meet **ALL** of the following tests:

- 1) You file a separate return,
- 2) You paid more than half the cost of keeping up your home for the tax year,
- 3) Your spouse did not live in your home during the last 6 months of the tax year, and
- 4) Your home was, for more than 6 months of the year, the principal home of your child, stepchild, adopted child, or foster child whom you can claim as a dependent (or whom you could claim as your dependent except that the noncustodial parent will claim the child as a dependent under the rules discussed on page 10, for *Children of Divorced or Separated Parents*).

If you are considered unmarried under these rules, you will qualify to file as Head of Household.

Special Rule for Nonresident and Dual-Status Aliens. - If you were a nonresident or dual-status alien during the tax year, the special rules for Married Persons Who Live Apart (and Abandoned Spouses) will not apply to you unless you meet all of the tests above, and you are a resident of Canada or Mexico. If you are considered unmarried under these rules, you may file as a single individual rather than married filing separately. You cannot file as Head of Household.

Head of Household

There are special tax rates for a person who can meet the tests for Head of Household. These rates are lower than the rates for Single or Married Filing Separate Returns.

You may be eligible to file as Head of Household if you were unmarried, or considered unmarried, on the last day of the year. You must have paid more than half the cost of keeping up a home that was the principal home for more than half the year for you and:

- 1) Your unmarried child, grandchild, stepchild, or adopted child. This child does not have to be your dependent.
- 2) Your married child, grandchild, stepchild or adopted child whom you can claim as your dependent without a Multiple Sup-

port Declaration (or whom you could claim as your dependent except that the noncustodial parent will claim the child as a dependent under the rules, discussed on page 10, for *Children of Divorced or Separated Parents*).

- 3) Any other relative, including your mother or father, whom you can claim as a dependent without a Multiple Support Declaration. For persons who qualify as a relative, see *Relationship* on page 10.

Also, you may be eligible to file as Head of Household if you were unmarried, or considered unmarried, on the last day of the year, and pay more than half the cost of keeping up a home that was the principal home for the whole year for your mother or father whom you can claim as a dependent without a Multiple Support Declaration, but who does not live with you.

Note: If you receive payments under the *Aid to Families with Dependent Children (AFDC)* program and use them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.

Special Rule for Nonresident and Dual-Status Aliens. - If you were a nonresident or dual-status alien during the tax year, you cannot file as Head of Household.

Qualifying Widow(er) With Dependent Child

If your spouse died during 1998 or 1999 and you did not remarry before the end of 2000, file a return for 2000 showing only your own income, exemptions, deductions, and credits. However, you can figure your tax at joint return rates if you meet **ALL 3** of the following tests:

- You could have filed a joint return with your spouse for the year your spouse died. (It does not matter whether or not you actually filed a joint return.)
- Your dependent child, stepchild, or foster child lived with you (except for temporary absences for vacation or school).
- You paid over half the cost of keeping up the home for this child for the whole year.

Check Box 5, Qualifying Widow(er) with Dependent Child, and show the year your spouse died in the space provided. Do not claim an exemption for your spouse. (You can claim the exemption only for the year your spouse died.)

If your spouse died in 2000 and you did not remarry, consider yourself married for the whole year. If your spouse died before 1998 and you did not remarry, you may check Box 4 if you met the tests under **Head of Household**. Otherwise you must file as Single. Also see page 7 of instructions, *Death of Taxpayer*.

Special Rule for Nonresident and Dual-Status Aliens. - The special rules for Qualifying Widow(er) With Dependent Child will not apply unless the surviving spouse meets all of the tests above, and was a resident alien or U.S. citizen the year their spouse died. The residency status refers to the surviving spouse's actual status, and not the election that some nonresident aliens make to be taxed as U.S. residents.

Exemptions

Lines 6a and 6b

Regular

You can take one exemption for yourself unless you can be claimed as a dependent on another person's tax return. Take two exemptions if you are married and filing a joint return. If you are married filing separately, you can take your spouse's exemptions only if your spouse is not filing a return, had no income, and was not the dependent of someone else.

If at the end of the taxable year, you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may take an exemption for your spouse if you file a joint return.

If your spouse died during the taxable year and you did not remarry before the end of the taxable year, check the boxes for the exemptions you could have taken for your spouse on the date of death.

Age 65 or Over

You can take the extra exemption for age 65 or over only for yourself and your spouse. You cannot take them for your dependents.

Age is determined as of December 31. However, if your 65th birthday was on January 1, 2001, you can take the extra exemption for age in 2000.

If you are married filing separately, you may NOT claim the extra exemption for age 65 or over for your spouse.

Lines 6c and 6d

Children and Other Dependents

Enter the number of your dependent children listed in the box for line 6c. Enter the number of other dependents listed in the box for line 6d. If you are filing Form N-12, enter on lines 6c and 6d the full names, social security numbers, and other information for your dependent children and other dependents. Each dependent must have a social security number.

Each person you claim as a dependent has to meet ALL 5 of the tests explained below.

a. Income

The dependent received less than \$2,800 gross income. (This test does not have to be met for your child who was under age 19 at the end of the year, or a full-time student at least 5 months of the year and under 24 years of age at the end of the year. Please see instructions for *Student Dependent* on this page.)

Note: Gross income does not include nontaxable benefits such as social security or welfare benefits.

b. Support

The dependent received over half of his or her support from you, or is treated as receiving over half of his or her support from you, under the rules for *Children of Divorced or*

Separated Parents, or Dependent Supported by Two or More Taxpayers, on this page. If you file a joint return, the support can be from you or your spouse.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable (for example, social security benefits, gifts, savings, welfare benefits, etc.). If your child was a student, do not include amounts he or she received as scholarships.

Support includes items such as food, a place to live, clothes, medical and dental care, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

Do not include in support items such as income and social security taxes, premiums for life insurance, or funeral expenses.

Capital Items—You must include capital items such as a car or furniture in figuring support, but only if they are actually given to, or bought by, the dependent for his or her use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

c. Married Dependent

If married, the dependent did not file a joint return with his or her spouse. However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheld, you may claim him or her if the other four tests are met.

d. Citizenship or Residence

The dependent was a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

e. Relationship

The dependent met test 1 or 2 below:

1. Was related to you (or your spouse if you are filing a joint return) in one of the following ways:

| | | |
|-------------|----------------|-----------------|
| Child | Stepbrother | Daughter-in-law |
| Mother | Stepsister | Son-in-law |
| Father | Stepmother | or, if related |
| Brother | Stepfather | by blood: |
| Sister | Mother-in-law | Uncle |
| Grandparent | Father-in-law | Nephew |
| Grandchild | Brother-in-law | Aunt |
| Stepchild | Sister-in-law | Niece |

2. Was any other person who lived in your home as a member of your household for the whole year. A person is not a member of your household if at any time during your tax year the relationship between you and that person is against local law.

The word child includes:

- Your son, daughter, stepson, or stepdaughter.
- A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption.
- A foster child (any child who lived in your home as a member of your family for the whole year).

Student Dependent. Even if your child had income of \$2,800 or more, you can claim the

child as a dependent if he or she can meet tests **b**, **c**, and **d** above; was under 24 years of age at the end of the year, AND

- was a full-time student at a school during any 5 months of 2000, or
- took a full-time on-farm training course during any 5 months of 2000. (The course had to be given by a school or a State or local government agency.)

The school must have a regular teaching staff, a regular course of study, and a regularly enrolled body of students in attendance.

The word school includes:

- elementary, junior and senior high schools;
- colleges and universities; and
- technical, trade, and mechanical schools.

However, school does not include on-the-job training courses or correspondence schools.

Children of Divorced or Separated Parents. The parent having custody of a child for the greater portion of the year (the custodial parent) will generally be entitled to the dependency exemption. This rule applies to parents not living together during the last six months of the calendar year and those divorced or separated under a separation agreement.

This general rule does not apply in the case of the following three exceptions:

- a. There is a multiple support agreement in effect;
- b. The custodial parent has agreed to release his or her claim to the dependency exemption to the noncustodial parent in a decree or agreement in effect before January 1985, and the noncustodial parent furnishes at least \$600 support for the child within the taxable year; OR
- c. The custodial parent relinquishes the exemption and provides the noncustodial parent with a written statement that the custodial parent will not claim the dependency exemption for the taxable year. This statement must be attached to the return of the noncustodial parent who claims the exemption. A copy of federal Form 8332 may be used for this purpose.

Support by the spouse of a remarried parent will be treated as support provided by that parent.

Dependent Supported by Two or More Taxpayers. Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of the support. One of the taxpayers may claim the person as a dependent only if the tests for income, married dependent, citizenship or residence, and relationship discussed earlier (tests **a**, **c**, **d**, and **e**) are met.

In addition, the taxpayer who claims the dependent must:

- a. have paid more than 10% of the dependent's support; and
- b. attach to his or her tax return a signed federal Form 2120, Multiple Support Declaration, from every other person who paid more than 10% of the support. This form states that the person who signs it will not claim an exemption in

2000 for the person he or she helped to support.

Birth or Death of Dependent. You can take an exemption for a dependent who was born or who died during the taxable year if he or she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent.

Line 6e

Add the numbers you entered in the boxes 6a, 6b, 6c and 6d. Enter the total in the box on line 6e.

Step 5

Fill in your return.

Line-By-Line instructions for filling in

Form N-11 begin on this page and end on page 24. Line-By-Line instructions for filling in Form N-12 begin on page 29 and end on page 38. Please read and follow the instructions carefully.

Rounding Off to Whole Dollars

The Department of Taxation is requiring individual taxpayers to round off cents to the nearest whole dollar for all dollar entries on the tax return and schedules. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example: \$1.39 becomes \$1 and \$2.69 becomes \$3. If you have to add two or more amounts to figure the amount to enter on a line, schedule, or worksheet, you may choose

to use one of two methods. Once a method of rounding is established, you must use the same method throughout the return. The first method is to include the cents when adding and round off only the total. The other method is to round off each entry. For example: You received two W-2 forms, one showing Hawaii withholding of \$50.55 and one showing Hawaii withholding of \$185.73. For rounding method 1, show your total Hawaii withholding as \$236, ($\$50.55 + \$185.73 = \236.28 rounded to \$236). For rounding method 2, show your total Hawaii withholding as \$237, ($\50.55 rounded to \$51.00 + $\$185.73$ rounded to \$186.00 = $\$51 + \$186 = \$237$).

Line-By-Line Instructions — Form N-11

Roth IRA

Hawaii has adopted the federal provisions relating to the Roth IRA. For more information, see pages 32 and 33. Also, see federal Publication 590, Individual Retirement Arrangements (IRAs) (Including Roth IRAs and Education IRAs).

Special Note to Part-Year Residents

Form N-11 is to be filed by full-year residents only. If you were a Hawaii resident for only part of 2000, you must file Form N-15 instead.

Income

An individual who was a Hawaii resident for the **entire** year is subject to income tax on his or her **entire** income, computed without regard to source in the State.

Line 7

Federal Adjusted Gross Income (Federal AGI)

Report the adjusted gross income from the appropriate line of federal Form 1040, Form 1040A, Form 1040EZ, Form 1040-TEL, or Form 1040PC.

Hawaii Additions to Federal AGI

Line 8

Difference Between State and Federal Wages

If the amount in Form W-2, Box 17 (State wages) is larger than Form W-2, Box 1 (Federal wages), subtract the federal wages from the state wages and enter the difference here. If you receive more than one Form W-2, add the differences from all of the forms. For example, federal employees getting Cost of Living Allowance (COLA) or Living Quarter Allowance (LQA) may see a difference that

must be reported here. If you received COLA or LQA and do not see a difference between state and federal wages, enter the amount of COLA or LQA reported on your Form W-2. State or County employees who are in the contributory plan of the Employees Retirement System also will see a difference that must be reported here.

Line 9

Interest on Out-of-State Bonds, Including Municipal Bonds

If you received interest from bonds issued by another State, or a county, city, or political subdivision of another State (including interest distributions from a mutual fund investing in these bonds), enter the interest on line 9. Do not include interest from bonds issued by the Governments of Puerto Rico, Virgin Islands and Guam, or any of their political subdivisions. Also, do not include distributions of short-term or long-term **gains** because these amounts are included in federal AGI.

Line 10

Other Hawaii Additions to Federal AGI

This line is used to report other items that are taxed by Hawaii but are not taxed by the federal government, such as:

- Hawaii tax refund adjustment.
- Distributions and deemed distributions from Individual Housing Accounts.
- Peace Corps compensation.
- Differences in depreciation and gain when the capital goods excise tax credit has been taken.
- Compensation from temporary employment outside the United States.
- Differences in the deduction for student loan interest.
- Differences in the taxable portion of employer-provided adoption benefits.

- Distributions from certain foreign corporations.
- Other adjustments.

These items are explained in more detail below.

Taxable Refund of State Income Taxes

If you received a refund or credit in 2000 for state income taxes you paid before 2000, you may have to report it as income on your Hawaii income tax return. You should receive federal Form 1099-G, or a similar statement, showing the amount of the refund.

Any part of a refund of state or local income taxes paid before 2000 that you were entitled to receive in 2000 but chose to apply to your 2000 estimated state income tax is considered to have been received in 2000.

Do not report your refund as income if the refund was for a year in which you did not itemize your deductions on your state income tax return.

If you received a refund of 1999 taxes and you itemized deductions in 1999, figure the taxable portion of your refund using the *State Tax Refund Worksheet* on page 25.

If your refund included taxes from any previous year in which you itemized deductions, a similar calculation must be done for each previous year.

If part of your refund was interest, you should include that part in your federal Form 1040, 1040A, 1040EZ, 1040-TEL, or 1040PC as taxable interest income.

If your 1999 Hawaii AGI was over \$100,000 (\$50,000 for married taxpayers filing separately), you may be able to report a smaller amount of your tax refund as income because your itemized deductions were reduced in 1999. To compute the proper amount, see federal Publication 525, "Taxable and Nontaxable Income", under *Tax Benefit Rule—Previously Limited Itemized Deductions*. In the computation, however, the Ha-

waii standard deduction amounts must be used, the amount of the refund due to the Hawaii refundable credits listed in the *State Tax Refund Worksheet* is subtracted, and the base amount for the limitation of itemized deductions remains at \$100,000 (\$50,000 for married taxpayers filing separately). If you use this calculation, enter the result on line 8 of the *State Tax Refund Worksheet* on page 25.

Individual Housing Accounts

If you purchased a principal residence with an Individual Housing Account (IHA), or you are notified by an IHA trustee that you have received a taxable distribution, report the taxable amount on line a of the *Hawaii Additions Worksheet* on page 25.

- If you purchased residential property before January 1, 1990, with a distribution from an IHA, you must include in gross income in the year the property is sold, conveyed, or transferred an amount equal to the amount of the distribution, unless an election was made to include one-tenth of the distribution in gross income each year for ten years starting in 1990. In addition, a penalty is added to your gross income. Attach Form N-103, Sale of Your Home, to figure the additional gross income.
- If you purchased residential property after December 31, 1989, or if you purchased property before January 1, 1990, and have made the election to do so, you must include in gross income one-tenth of the distribution each year for ten years. If you sell the property purchased with an IHA distribution before the end of the ten-year period, the remaining amount of the distribution not previously reported must be included in gross income in the year of sale. In addition, a penalty is added to your tax liability. Attach Form N-103, Sale of Your Home, to figure the additional tax liability.
- If you purchased residential property after December 31, 1996, with a distribution from an IHA established prior to January 1, 1990, and you have made the election to do so, you must include in gross income in the year the property is sold, conveyed, or transferred an amount equal to the amount of the distribution. In addition, a penalty is added to your gross income. Attach Form N-103, Sale of Your Home, to figure the additional gross income.
- If you use an IHA distribution for any purpose **other than** to purchase a first principal residence in Hawaii, or if you borrow against the IHA for such a purpose, the distribution (or the loan amount) is taxable, and a ten percent penalty tax is imposed. The additional tax is the same amount shown in Box 4 of Form N-2, Distribution from an Individual Housing Account, and must be included on line 26.
- If you establish an IHA and later marry a person owning residential property, the IHA will terminate and distribute all of the assets to you. In this case, you must include the total distribution in your gross income. No penalty tax is imposed, but the ten per-

cent is still withheld. Be sure to claim the withheld amount on line 36.

- If an individual establishes an IHA and then dies or becomes totally disabled, special rules apply. Contact your district tax office for further information.

Peace Corps Compensation

If you received compensation for working with the Peace Corps, include the amount of that compensation on line c of the *Hawaii Additions Worksheet* on page 25.

Depreciation and Gain Adjustments When Capital Goods Excise Tax Credit Has Been Claimed

If you purchased capital assets, claimed the capital goods excise tax credit, and did not include the amount of the credit as income in the year in which it is properly recognized under your method of accounting, then your adjusted basis in the assets was decreased by the amount of the credit claimed.

- If you are claiming a **depreciation deduction** for any such asset, multiply the depreciation percentage for this taxable year by the amount of the capital goods excise tax credit. Add the results for all of your assets for which the capital goods excise tax credit was claimed, and enter this amount on line d of the *Hawaii Additions Worksheet* on page 25.
- If you **sold or otherwise disposed of** any such asset, your gain or loss will be different from that reported on your federal return. The difference will be the amount of the capital goods excise credit that has not already been recovered through depreciation deductions. Enter this amount on line e of the *Hawaii Additions Worksheet* on page 25. In addition, you may need to file Form N-312, Recapture of Capital Goods Excise Tax Credit; see Form N-312 for more information.

Temporary Employment Outside the U.S.

If, while you were a Hawaii resident, you worked outside the United States and you filed federal Form 2555 or 2555-EZ to exclude some of your earned income, you need to add back the amounts here because Hawaii does not have this exclusion. On line f of the *Hawaii Additions Worksheet* on page 25, enter:

- The amount on Form 2555-EZ, line 18; or
- The **sum** of Form 2555, line 43, and Form 2555, line 48.

Student Loan Interest Deduction

The student loan interest deduction may be different from the amount claimed on your federal return since your Hawaii modified adjusted gross income must be used in the computation instead of your federal modified adjusted gross income. Use the Student Loan Interest Deduction Worksheet on page 28 to determine if an adjustment needs to be made here.

Employer-Provided Adoption Benefits

The taxable portion of your employer-provided adoption benefits may be different from the amount claimed on your federal return since your Hawaii modified adjusted gross income must be used in the computation instead of your federal modified adjusted gross income. Use the *Adoption Benefits Worksheet* on page 28 to determine if an adjustment needs to be made here.

Owners of Certain Foreign Corporations

Certain foreign corporations are classified as Controlled Foreign Corporations (CFCs), Passive Foreign Investment Companies (PFICs), or Foreign Personal Holding Companies (FPHCs). Federal law requires that shareholders of these foreign companies recognize certain income earned by these companies before the companies distribute dividends. Hawaii has no comparable provisions. If you own one or more of these corporations, you had to file federal Form 5471, or you sold stock in any of these kinds of companies, call your district tax office for special instructions.

Other Adjustments

There may be other adjustments to federal AGI that are not discussed in these instructions. Such adjustments arise, for example, if a taxpayer makes an election for federal tax purposes (such as an IRC section 179 election) but does not make the same election for Hawaii tax purposes. If you believe that an additional adjustment is needed to arrive at Hawaii adjusted gross income, enter the amount of the adjustment on line i of the *Hawaii Additions Worksheet* on page 25, write "X" on the dotted line next to line 10, and attach an explanation to Form N-11 that includes the amount of the adjustment and how you calculated it.

Line 11

Total Hawaii Additions to Federal AGI

Add the amounts on lines 8, 9, and 10. Enter the result on this line.

Line 12

Add lines 7 and 11. Enter the result on this line.

Hawaii Subtractions from Federal AGI

Line 13

Pensions

Hawaii does not tax qualifying distributions from an employer-funded pension plan. If you received qualifying distributions from an employer-funded profit sharing, defined contribution, or defined benefit plan, or from a government retirement system (e.g., federal civil service, military pension, state or

county retirement system), enter the qualifying amount here.

Nontaxable Distributions

The following lines describe what qualifying distributions are. These qualifying distributions were included in your federal AGI and will be excluded on this line. For a distribution to qualify, it must be paid by a pension plan by reason of retirement, disability, or death. The pension plan does not have to be a "qualified plan" as defined in section 401 of the Internal Revenue Code.

Employer-Funded Pension Plans

The following three types of distributions are not taxed by Hawaii and do not need to be reported on Form N-12, however, include this on Form N-11, line 13:

(1) Pension or annuity distributions from a public (i.e., government) retirement system (e.g., federal civil service annuity, military pension, state or county retirement system).

(2) Distributions from a private employer pension plan received upon retirement (including early retirement and disability retirement) if the employee did not contribute to the pension plan.

(3) Distributions from a pension plan at age 70-1/2 that are made to comply with the federal mandatory payout rule do qualify as a retirement payment whether or not the employee is still working full time.

Distributions from a private employer pension plan received upon retirement are partially taxed by Hawaii if the employee contributed to the pension plan.

Rollover IRAs

A rollover IRA is treated as a continuation of the original plan that provided the money that is rolled over. If distributions from the original plan would be characterized as a qualified distribution, distributions out of the rollover IRA need not be reported as well.

Example - In 1997, an individual received a lump sum distribution from an employer-funded profit-sharing plan upon retirement. The individual did not contribute to the profit-sharing plan. The entire lump sum distribution was rolled over to an IRA. In 2000, the individual rolled over \$50,000 from the IRA to a Roth IRA. The entire amount rolled over to the Roth IRA represents the lump sum distribution received by the individual upon retirement and earnings thereon. Since the lump sum distribution that the individual received upon retirement qualifies as a pension, the amount rolled over from the regular IRA to the Roth IRA also qualifies as a pension. Therefore, the amount rolled over to the Roth IRA is exempt from Hawaii's income tax.

Taxable Pensions and Annuities

Early Distributions

Early distributions from a pension plan that are subject to the 10 percent federal penalty tax do not qualify and are taxable.

Deferred Compensation Plans

Distributions from a deferred compensation plan may be partly or fully taxable. A deferred compensation plan includes any plan in which the employee has a choice of whether to contribute money into the plan or take that amount in cash or property. Examples include 401(k) plans, salary reduction Simplified Employee Pension (SARSEP) plans, the Federal Thrift Savings Plan, and section 457 plans like the State of Hawaii Deferred Compensation Plan.

Annuity Plans

Retirement vehicles that you fund yourself, such as annuity plans and Individual Retirement Accounts (IRAs) that are not funded through a Simplified Employee Pension (SEP) plan, are considered to be your own investments. Distributions from these plans may be fully or partly taxable, depending on whether your IRAs include deductible or nondeductible contributions. See federal Publication 590 and federal Form 8606, for more details.

Rollover IRAs

A rollover IRA is treated as a continuation of the original plan that provided the money that is rolled over. If distributions from the original plan would be characterized as taxable, distributions out of the rollover IRA would be taxable as well.

Example - In 1997, an individual received a lump sum distribution from an employer-funded profit-sharing plan upon separation from service before retirement. The individual did not contribute to the profit-sharing plan. The entire lump sum distribution was rolled over to an IRA. In 2000, the individual rolled over \$50,000 from the IRA to a Roth IRA. The entire amount rolled over to the Roth IRA represents the lump sum distribution received by the individual upon separation from service and earnings thereon. Since the lump sum distribution that the individual received upon separation from service does not qualify as a pension (the distribution is not paid upon retirement, disability, or death), the amount rolled over from the regular IRA to the Roth IRA also does not qualify as a pension. Therefore, the amount rolled over to the Roth IRA is taxable for Hawaii's income tax.

Hybrid Plans

If you received a distribution from a plan that is partly pension and partly deferred compensation, such as a 401(k) plan with a profit sharing component or an employer matching program, a SEP plan with employer contributions as well as a salary reduction option, or a similar hybrid plan, attach Schedule J to figure the taxable amount.

Lump-Sum Distributions

If you received a lump-sum distribution from a pension plan and you are electing to use the special ten-year averaging method, attach Schedule J and Form N-152, Tax on Lump Sum Distributions, to figure the taxable amount.

Note: *If your lump-sum distribution included capital gain amounts, you may be able to reduce your tax by including the capital gain amounts on Form N-152 and elect-*

ing the capital gains treatment. See Form N-152 Instructions for more information.

To compute the taxable portion of your annuity or pension, use Schedule J.

Caution: *Certain transactions, such as loans against your interest in a qualified plan, may be treated as taxable distributions.*

For more information on the taxation of pensions, see sections 18-235-7-01 to 18-235-7-03, Hawaii Administrative Rules, Tax Information Release No. 90-4, "Taxability of Benefit Payments from Pension Plan to Participants who Attain Age 70-1/2 as Required by the Internal Revenue Code Section 401(a)(9)(C)", and Tax Information Release No. 96-5, "Taxation of Pensions Under the Hawaii Net Income Tax Law: Deferred Compensation Arrangements; Rollover IRAs; Sub-Accounts of Pension Plans; Social Security and Railroad Retirement Act Benefits; Limitation on Deductions for Contributions to a Nonqualified Plan".

Line 14

Social Security Benefits

Hawaii does not tax Social Security or first tier Railroad Retirement Act benefits. Enter the amount from Form 1040, line 20b, or Form 1040A, line 14b.

Line 15

Military Reserve or Hawaii National Guard Duty Pay Exclusion

Hawaii does not tax the first \$1,750 received by each member of the reserve components of the army, navy, air force, marine corps, coast guard of the United States of America, and the Hawaii national guard, as compensation for performance of duty as such. If you qualify, enter the **smaller** of:

- \$1,750, or
- Your pay, as shown on Box 17 of the Form W-2 sent to you by your reserve component.

If you are married filing a joint return, and you and your spouse qualify, add the exclusions for both of you and enter the total on line 15.

Line 16

Payments to an Individual Housing Account

You may be able to deduct from your gross income up to \$5,000 paid in cash during the taxable year into a trust account which is established for saving for a down payment on your first principal residence. A deduction not to exceed \$10,000 shall be allowed for a married couple filing a joint return. No deduction shall be allowed on any amounts distributed less than 365 days from the date on which a contribution is made to the account. Any deduction claimed for a previous taxable year for amounts distributed less than 365 days from the date on which a contribution was made shall be disallowed and the amount deducted shall be included in the previous taxable year's gross income and the tax reas-

sessed. The account is to encourage first-time home buyers to save money for a down payment on a home.

The “first principal residence” means a residential property purchased with the payment or distribution from the individual housing account which shall be owned and occupied as the only home by an individual who did not have any previous interest in, individually, or if the individual is married, whose spouse did not own any interest in a residential property inside or outside of Hawaii within the last 5 years prior to opening the IHA.

The amounts paid in cash allowable as a deduction for all taxable years are limited to \$25,000, in the aggregate, excluding interest earned or accrued. This limitation also applies to married individuals having separate accounts; the sum of such separate accounts and the deduction shall not exceed \$25,000 in the aggregate, excluding interest income earned or accrued.

For more details, consult your taxation district office.

Line 17

Other Hawaii Subtractions From Federal AGI

This line is used to report other items that are taxed by the federal government but are not taxed by Hawaii, such as:

- Interest on federal obligations, including U.S. Savings Bonds.
- Interest earned on an Individual Housing Account.
- Compensation earned by patients with Hansen’s disease.
- Expenses not allowed on your federal return because they were connected with federal credits.
- Unearned income of children that you included in your federal return, if the children are filing Hawaii returns.
- Benefits from or premiums paid to legal services plans.
- Differences in the deduction for student loan interest.
- Differences in the taxable portion of employer-provided adoption benefits.
- Royalties and other income derived from patents, copyrights, and trade secrets developed and arising out of a qualified high technology business.
- Stock options income from a qualified high technology business.
- Undistributed income earned by certain foreign corporations.

These items are explained in more detail below.

Interest on Federal Obligations, Including U.S. Savings Bonds

If you reported for federal purposes any interest received on federal obligations, including Treasury bills and notes and U.S. Savings Bonds, enter the amount of that interest on line **a** of the *Hawaii Subtractions Worksheet* on page 25.

For more information about what kinds of obligations should be reported here, see Tax Information Release No. 84-1, “*Taxability of Interest on U.S. Obligations*”.

If you filed federal Form 8815: If you redeemed U.S. Savings Bonds to pay for higher education tuition and fees and excluded some or all of the interest for federal purposes, subtract the amount from Form 8815, Line 14, before entering it on line **a**. That amount was already excluded on your federal return.

Hawaii Tax Refund Adjustment

See the instructions for line 10, *Taxable Refund of State Income Taxes*, on page 11. In some cases, the worksheet may call for an adjustment to be made here.

Interest on an Individual Housing Account

If you have an Individual Housing Account, enter the interest earned by the account, as it appears on federal Form 1099-INT, on line **c** of the *Hawaii Subtractions Worksheet* on page 25.

Patients With Hansen’s Disease

Hawaii does not tax compensation by Hawaii or the U.S. to a patient affected with Hansen’s disease (also known as leprosy). Enter the amount of the qualifying compensation on line **d** of the *Hawaii Subtractions Worksheet* on page 25.

Expenses Disallowed Because They Were Connected with Federal Credits

If you are a business taxpayer; you claimed the federal Indian employment credit, the targeted jobs credit, or the credit for qualified clinical testing expenses; and some of your business expenses were disallowed because you took the credits (section 280C, Internal Revenue Code), enter the amount of the disallowed expenses on line **e** of the *Hawaii Subtractions Worksheet* on page 25. Hawaii does not have those credits, and does allow the expense deductions.

Children Having Unearned Income

If you filed federal Form 8814, Parent’s Election to Report Child’s Interest and Dividends, and you **are not** filing Form N-814 because your child will file a Hawaii tax return, enter the total amount from line 6 of federal Form(s) 8814 on line **f** of the *Hawaii Subtractions Worksheet* on page 25. Attach a copy of Form(s) 8814.

Legal Services Plans

If you received benefits from a qualified group legal services plan or if your employer contributed to a group legal services plan, and you reported these benefits or contributions as taxable income on your federal return, check with your plan to see that it qualifies under Hawaii standards. If it does, Hawaii will not tax these amounts. Enter the amount of federally taxable benefits or contributions on line **g** of the *Hawaii Subtractions Worksheet* on page 25.

Student Loan Interest Deduction

The student loan interest deduction may be different from the amount claimed on your federal return since your Hawaii modified adjusted gross income must be used in the computation instead of your federal modified adjusted gross income. Use the Student Loan Interest Deduction Worksheet on page 28 to determine if an adjustment needs to be made here.

Employer-Provided Adoption Benefits

The taxable portion of your employer-provided adoption benefits may be different from the amount claimed on your federal return since your Hawaii modified adjusted gross income must be used in the computation instead of your federal modified adjusted gross income. Use the *Adoption Benefits Worksheet* on page 28 to determine if an adjustment needs to be made here.

Royalties and Other Income Derived From Patents, Copyrights, and Trade Secrets

Act 297, Session Laws of Hawaii 2000, provides that amounts received by an individual or a qualified high technology business as royalties and other income derived from patents, copyrights, and trade secrets (1) owned by the individual or qualified high technology business, and (2) developed and arising out of a qualified high technology business are excluded from gross income, adjusted gross income, and taxable income. If you reported these amounts for federal purposes, enter that amount on line **j** of the *Hawaii Subtractions Worksheet* on page 25.

Stock Options Income From Qualified High Technology Business

Act 297, Session Laws of Hawaii 2000, provides that all income received from stock options from a qualified high technology business (including income earned and proceeds derived from the sale of stock received through the exercise of the stock options) by an employee, officer, or director, or investor who qualifies for the high technology business investment tax credit that would otherwise be taxed as ordinary income or as capital gains to those persons is exempt from income taxes. If you reported these amounts for federal purposes, enter that amount on line **k** of the *Hawaii Subtractions Worksheet* on page 25.

Owners of Certain Foreign Corporations

If you own an interest in a CFC, PFIC, or FPHC, you had to file federal Form 5471, or you sold stock in any of these kinds of companies, see page 12 for further information, and call your district tax office for special instructions.

Other Adjustments

Include on line **l** of the *Hawaii Subtractions Worksheet* on page 25 contributions by an individual development account (IDA) holder to their IDA, and interest earned by the IDA.

Enter the amount of contributions made and interest earned during 2000 on line 1 of the *Hawaii Subtractions Worksheet* on page 25, write "X" on the dotted line next to line 17, and attach an explanation to Form N-11 that includes the amount of the adjustment.

There may be other adjustments to federal AGI that are not discussed in these instructions. Such adjustments arise, for example, if a taxpayer makes an election for Hawaii tax purposes (such as an IRC section 179 election) but does not make the same election for federal tax purposes. If you believe you are entitled to an additional subtraction to arrive at Hawaii adjusted gross income, enter the amount of the adjustment on line 1 of the *Hawaii Subtractions Worksheet* on page 25, write "X" on the dotted line next to line 17, and attach an explanation to Form N-11 that includes the amount of the adjustment and how you calculated it.

Line 18

Total Hawaii Subtractions from Federal AGI

Add the amounts on lines 13 through 17. Enter the result on this line.

Line 19

Hawaii Adjusted Gross Income

Subtract line 18 from line 12. Enter the result on this line. If line 18 is larger than line 12, you may have a net operating loss that you can carry to another tax year. If you carry the loss back to earlier years, see Form N-109, Application for Tentative Refund from Carryback of Net Operating Loss.

Deductions and Taxable Income Computation

Note: If you can be claimed as a dependent on another person's return, check the box above line 20. Complete the "Standard Deduction for Dependents" worksheet on page 19 and enter the appropriate amount on line 21 if you do not itemize your deductions.

Lines 20a to 20f

Itemized Deductions

Taxpayers who itemize their deductions may deduct certain kinds of expenses from their adjusted gross income.

Taxpayers who do not itemize their deductions may reduce their adjusted gross income by the amount of the standard deduction appropriate to their filing status. The amount of the standard deduction is determined on line 21.

You will fall into one of the three classes below:

- You MUST itemize deductions,
- You choose to itemize, or
- You do not itemize.

The three classes are described as follows:

You MUST Itemize Deductions

You must itemize deductions if:

- You are married, filing a separate return, and your spouse itemizes.
- You are making a return under IRC section 443(a)(1) for a period of less than 12 months because of a change in your annual accounting period.

You Choose to Itemize

You may choose to itemize your deductions if you are:

- Married and filing a joint return, or a qualifying widow(er) with dependent child, and your itemized deductions are more than \$1,900.
- Married and filing a separate return, and your itemized deductions are more than \$950.
- Single, and your itemized deductions are more than \$1,500.
- Head of Household, and your itemized deductions are more than \$1,650.
- A dependent of another taxpayer and your itemized deductions are more than the greater of (1) \$500 or (2) your earned income up to the amount of the standard deduction for your filing status.

You Do Not Itemize

If your itemized deductions are less than the amount shown above for your filing status (or you choose not to itemize), go to line 21 and enter your standard deduction amount there (unless you MUST itemize as described earlier).

If you itemize, you can deduct part of your medical and dental expenses, and amounts you paid for certain taxes, interest, contributions, casualty and theft losses, and other miscellaneous expenses. These deductions are explained on the pages that follow.

If you do itemize, complete Worksheets A-1 through A-6 and enter the amounts on Form N-11, lines 20a to 20f (or Form N-12, lines 34a to 34f).

Line 20a

Medical and Dental Expenses

Note: Act 270, Session Laws of Hawaii 1999, adopted the federal provision relating to the itemized deduction for long-term care premiums and expenses.

Before you can figure your total deduction for medical and dental expenses, you must first figure your adjusted gross income.

If you itemized deductions on your 2000 federal return, enter the number from line 1 of federal Form 1040, Schedule A on Worksheet A-1, line 1.

If you did **not** itemize on your 2000 federal return, consult the instructions below to see which medical and dental expenses you may deduct.

Only that part of your medical and dental expenses that is more than 7.5% of your Hawaii adjusted gross income is deductible. To figure this amount, use Worksheet A-1.

On Worksheet A-1, line 1, include medical and dental bills you paid for:

- Yourself;
- Your spouse;
- All dependents you list on your return;
- Your child whom you do not claim as a dependent because of the rules explained on page 10 for Children of Divorced or Separated Parents; and
- Any person that you could have listed as a dependent on your return if that person had not received \$2,800 or more of gross income or had not filed a joint return.

Example—You provided more than half of your mother's support but cannot list her as a dependent because she received \$2,800 of wages during 2000. If part of your support was the payment of her medical bills, you can include that part in your medical expenses.

You should include all amounts you paid during 2000, but do not include amounts repaid to you, or paid to anyone else, by hospital, health or accident insurance, or by your employer, or paid through a medical savings account.

Examples of Medical and Dental Payments You CAN Deduct

To the extent you were not reimbursed, you can deduct what you paid for:

- The cost of long-term care services, long-term care insurance contract premiums, or eligible long-term care premiums.
- Hospital, medical, dental, and extra Medicare (Medicare B) insurance.
- Prescription drugs and insulin.
- Medical doctors, dentists, eye doctors, gynecologists, chiropractors, osteopaths, podiatrists, psychiatrists, psychologists, physical therapists, acupuncturists, and psychoanalysts (medical care only).
- Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths the doctor ordered.
- Nursing help. If you pay someone to do both nursing and housework, you can deduct only the cost of nursing help.
- Hospital care (including meals and lodging), clinic costs, lab fees.
- Medical treatment at a center for drug or alcohol addiction.
- Medical aids such as hearing aids (and batteries), false teeth, eyeglasses, contact lenses, braces, orthopedic shoes, crutches, wheelchairs, guide dogs and the cost of maintaining the dogs.
- Ambulance service and other travel costs to get medical care. If you used your own car, you can claim what you spent for gas and oil to go to and from the place you received medical care; or you can claim 10 cents a mile. Add parking and tolls to the amount you claim under either method.
- Cosmetic surgery or procedure that is necessary to correct a deformity arising from, or directly related to:
 - A congenital abnormality;

- a personal injury resulting from an accident or trauma; or
- a disfiguring disease.

Examples of Medical and Dental Payments You CANNOT Deduct

You cannot deduct the following:

- The basic cost of Medicare insurance (Medicare A).

Note: *If you are 65 or over and are not entitled to social security benefits, you may deduct premiums you voluntarily paid for Medicare A coverage.*

- Life insurance or income protection policies.
- The 1.45% hospital insurance benefits tax withheld from your pay as part of the social security tax or paid as part of the self-employment tax.
- Nursing care for a healthy baby. (You may qualify for the child care credit; see Schedule X, Part III.)
- Illegal operations or drugs.
- Nonprescription medicines or drugs.
- Travel your doctor told you to take for rest or change.
- Funeral, burial, or cremation costs.
- Amounts paid for cosmetic surgery which is directed at improving the appearance and does not meaningfully promote the proper function of the body or prevent or treat illness or disease.

Note: *If expenses for cosmetic surgery are NOT deductible as medical expenses, then amounts paid for insurance coverage for such expenses are NOT deductible. Furthermore, if an employer health plan reimburses you for such expenses, the reimbursement must be included in your gross income.*

Line 20b Taxes

Certain taxes you paid during the year can be deducted.

If you itemized deductions on your 2000 federal return, you may enter the same amount from Form 1040, Schedule A, line 9 on Form N-11, line 20b (or Form N-12, line 34b).

Exception: If you are a federal employee receiving a Cost Of Living Allowance (COLA), not all of your Hawaii income taxes are deductible for federal purposes. (See IRS Revenue Ruling 74-140, 1974-1 C.B. 50, for more information.) Enter on line 5 of *Worksheet A-2* on page 25 the **entire** amount of state and local income taxes you paid in 2000, even if you reported a different amount on line 5 of federal Form 1040, Schedule A. Enter the amounts from lines 6, 7, and 8 of federal Schedule A on lines 6, 7, and 8, respectively, of *Worksheet A-2*.

If you did **not** itemize deductions on your 2000 federal return, complete *Worksheet A-2*.

Taxes You CAN Deduct

State and Local Income Taxes

Include on this line:

- State and local income taxes withheld from your salary (as shown on your Form W-2) and withheld from your unemployment compensation (as shown on your Form 1099-G) and any estimated tax payments made in 2000, including payments for a prior year;
- Any part of a prior year refund of state or local income taxes that you chose to have credited to your 2000 estimated state or local income taxes; and
- The NET amount of taxes withheld from the sale of Hawaii real property interests.

Do not reduce your deduction by any tax refund or credit for prior year state and local income taxes you received in 2000. See instead the instructions for line 10, Form N-11.

For more information about the treatment of taxes withheld from the sale of real property interests, contact your district tax office.

Real Estate Taxes

Include taxes that you paid on property you own that was not used for business.

If your mortgage payments include your real estate taxes, deduct only the amount equal to the real estate taxes actually paid by the mortgage company to the taxing authority.

Other Taxes

If you had any deductible tax not listed on *Worksheet A-2*, lines 5, 6, or 7 (such as foreign income taxes that you want to deduct instead of taking a credit), write the amount on *Worksheet A-2*, line 8.

Taxes You CANNOT Deduct

- Federal income tax.
- Social security tax (FICA).
- Medicare tax.
- Railroad retirement tax (RRTA).
- Federal excise tax on personal property, transportation, telephone, and gasoline.
- Customs duties.
- Federal estate and gift taxes. (However, see *Miscellaneous Deductions* on page 18.)
- Certain state and local taxes, including:
 - a. General sales taxes.
 - b. Tax on gasoline.
 - c. Hawaii motor vehicle registration fees, including car inspection fees.
 - d. Tax on liquor, beer, wine, cigarettes, and tobacco.
 - e. Assessments for sidewalks or other improvements to your property.
 - f. Taxes paid for your business or profession. (These business taxes are deducted elsewhere.)
 - g. Tax you paid for someone else.
 - h. License fees. (Marriage, driver's, dog, hunting, auto, etc.)
 - i. Inheritance tax.

Line 20c

Interest You Paid

If you itemized deductions on your 2000 federal return, you may write the amount from line 14 of your 2000 federal Schedule A

on Form N-11, line 20c (or Form N-12, line 34c). You need not complete *Worksheet A-3* on page 25.

Exception: If you had to file a 2000 federal Form 4952, you must refigure your investment interest deduction for state tax purposes on Hawaii Form N-158. Enter the amount from Form N-158 on line 13 of *Worksheet A-3*. Enter the amounts from lines 10, 11, and 12 of federal Form 1040, Schedule A, on the corresponding lines of *Worksheet A-3*. Attach Form N-158 to your return.

If you did **not** itemize deductions on your 2000 federal return, complete *Worksheet A-3*.

You should show on *Worksheet A-3* interest on non-business items only. Business-related interest is deducted elsewhere.

Except for certain mortgage interest, the amount of your personal interest expense (such as credit card interest) is **not** allowed as an itemized deduction on *Worksheet A-3*.

Home Mortgage Interest

In most cases, you will be able to deduct all of your home mortgage interest. The following rules apply to any loans secured by your main home, including first and second mortgages, home equity loans and refinanced mortgages. Whether your home mortgage interest is deductible depends on the date you took out the mortgage, the amount of the mortgage and your use of its proceeds.

If ALL of your mortgages fit into one or more of categories **a**, **b**, and **c** below, you can deduct all of the interest on those mortgages and report it on *Worksheet A-3*, line 10 or 11, whichever applies. If one or more of your mortgages **does not** fit into any of the categories below, get federal Publication 936, *Limits on Home Mortgage Interest Deduction*, to figure the amount of interest you can deduct.

a. Mortgages you took out on your main home ON or BEFORE October 13, 1987. These mortgages also include line-of-credit mortgages you had on October 13, 1987, and mortgages you had on October 13, 1987, that you refinanced after that date. But see *Special Rules* if you refinanced or borrowed additional amounts on a line-of-credit mortgage after October 13, 1987.

b. Mortgages you took out on your main home AFTER October 13, 1987, to buy, build, or improve your home, but only if these mortgages plus any mortgages in **a.** above totaled \$1 million or less throughout 2000. The limit is \$500,000 or less if married filing separately.

c. Mortgages you took out AFTER October 13, 1987, on your main home, OTHER THAN to buy, build, or improve your home, but only if these mortgages totaled \$100,000 or less throughout 2000. The limit is \$50,000 or less if married filing separately.

An example of a mortgage used for purposes other than to buy, build, or improve your home is a home equity loan you used to

pay off credit card bills, to buy a car, or to pay tuition costs.

Special Rules

Refinanced Mortgages. If you had a mortgage on your home on October 13, 1987, and refinanced it after that date for no more than the balance of the existing mortgage, all of the new mortgage is treated as a mortgage described in **a** above. But, if you refinanced it for more than the balance of the existing mortgage, only the part of the new mortgage equal to the amount you owed on the mortgage at the time you refinanced is treated as a mortgage described in **a**. The part of the new mortgage that is more than the balance of the existing mortgage is a mortgage described in **b** or **c** (or **b** and **c** if a mixed-use mortgage—see below).

Line-of-Credit Mortgages. If you had a line-of-credit mortgage on your home on October 13, 1987, and you borrowed additional amounts on this line of credit after that date, the additional amounts borrowed are treated as a mortgage taken out after October 13, 1987, and are subject to the rules under **b** or **c** (or **b** and **c** if a mixed-use mortgage—see below).

Mixed-Use Mortgages. If you took out a new mortgage after October 13, 1987 (including refinancing for more than what you owe or borrowing additional amounts on a line-of-credit mortgage you had on October 13, 1987) for purposes described in both **b** and **c** above, you have a mixed-use mortgage. The mortgage proceeds used to buy, build, or improve the home fit into category **b** and the rest of the proceeds fit into category **c**.

Example: You took out a mortgage on your home for \$200,000 in 1980. You file as single for 2000. In March 2000, when the home had a fair market value of \$400,000 and you owed \$195,000 on the mortgage, you took out a home equity loan for \$120,000. In 2000, you used \$90,000 of the home equity loan proceeds for home improvements, and \$30,000 for other purposes. You can deduct all of the interest on both mortgages. The first mortgage qualifies because it was taken out on or before October 13, 1987. The home equity loan qualifies under the dollar limits in **b** and **c**. The part of the mortgage subject to the dollar limit in **b** (\$90,000) plus the first mortgage of \$195,000 totaled less than \$1 million. The part of the mortgage subject to the dollar limit in **c** (\$30,000) was less than \$100,000.

Note: Additional limits apply if the total amount of all mortgages exceeds the fair market value of the home. See federal Publication 936.

What is a Home. A home may be a house, condominium, cooperative, mobile home, boat, or similar property. It must provide basic living accommodations including sleeping space, a toilet, and cooking facilities.

More Than One Home. If you had a main home and a second home, the dollar limits explained in **b** and **c** above apply to the total mortgages on both homes.

Investment Interest

Investment interest is interest paid on money you borrowed that is allocable to property held for investment. It does not include any interest allocable to a passive activity.

Complete and attach Form N-158, Investment Interest Expense Deduction, to figure your deduction.

Exception. You do not have to file Form N-158 if ALL of the following apply:

- Your only investment income was from interest or dividends,
- You have no other deductible expenses connected with the production of the interest or dividends,
- Your investment interest expense is not more than your investment income,
- You have no carryovers of investment interest expense from 1999, and
- You have no passive activity losses.

For more details, get federal Publication 550, Investment Income and Expenses.

Interest Expense You CANNOT Deduct

Do not include the interest you paid for—

- Personal interest, such as credit cards and automobile loans.
- Indebtedness of another person, when you are not legally liable for payment of the interest.
- A gambling debt or other unenforceable obligation.
- A life insurance loan, if interest is added to the loan and you report on the cash basis.
- Money you borrowed to buy tax-exempt securities or single-premium life insurance.
- Any kind of business-related interest. Business interest expenses are reported elsewhere.

See the instructions for federal Form 1040, Schedule A—Interest Expense for more information.

Line 20d

Gifts to Charity

Note: Under Act 184, Session Laws of Hawaii 2000, matching contributions to a fiduciary organization pursuant to chapter 257, HRS, Individual Development Account, qualifies as a charitable deduction. However, the individual development account contribution tax credit will not be allowed for the portion of the contribution for which the charitable deduction was taken.

If you itemized deductions on your 2000 federal return, write the amount from line 18 of Form 1040, Schedule A on Form N-11, line 20d (or Form N-12, line 34d). You need not complete *Worksheet A-4* on page 25.

Exception: You should complete *Worksheet A-4* on page 25 if:

- Your charitable contribution deduction was limited based upon your federal adjusted gross income. You must refigure your charitable contribution deduction for

state tax purposes using your Hawaii adjusted gross income, or

- You have a contribution carryover from prior years and the amount is different for federal and State tax purposes.

If you did **not** itemize deductions on your 2000 federal return, complete *Worksheet A-4* on page 25.

Contributions You CAN Deduct

You may deduct what you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You may also deduct what you gave to organizations that work to prevent cruelty to children or animals. An organization that tells you it is a “501(c)(3) organization” is telling you that it falls into this category.

Examples of these organizations are:

- Churches, temples, synagogues, Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys Club of America, etc.
- Fraternal orders, if the gifts will be used for the purposes listed above.
- Veterans’ and certain cultural groups.
- Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for or help people who have arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
- Federal, State, and local governments if the gifts are solely for public purposes.

Contributions can be cash (including checks and money orders), property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described above. If you drive to and from the volunteer work, you can take 14 cents a mile or the actual cost of gas and oil. Add parking and tolls to the amount you claim under either method. But don’t deduct any amounts that were repaid to you.

If you made a gift **and received a benefit in return**, such as food, entertainment, or merchandise, you may deduct only the amount that is more than the value of the benefit. For example, if you paid \$70 to a charitable organization to attend a fund raising dinner and the value of the dinner was \$40, you may deduct only \$30.

If you do not know whether you can deduct what you gave to an organization, check with that organization or with your taxation district office.

Contributions You CANNOT Deduct

- Political contributions (but see the instructions for Miscellaneous Deductions, line 20f).
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets.
- Tuition to a private school.

- The value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally until the entire interest has been transferred).
- Gifts to:
 - a. Individuals.
 - b. Foreign organizations.
 - c. Groups that are run for personal profit.
 - d. Groups whose purpose is to lobby for changes in the law.
 - e. Civic leagues, social and sports clubs, labor unions, and chambers of commerce.

Limit on the Amount You May Deduct

See federal Publication 526 to figure the amount of your deduction if **any** of the following applies:

- Your cash contributions, or contributions of ordinary income property, are more than 30% of your Hawaii adjusted gross income.
- Your gifts of capital gain property are more than 20% of your Hawaii adjusted gross income.
- You gave gifts of property that increased in value, or gave gifts of the use of property.

Gifts by Cash or Check

On Worksheet A-4, line 15, enter the total contributions you made in cash or by check (including out-of-pocket expenses).

Note: Charitable contributions of \$250 or more must be substantiated by a written acknowledgment from the donee organization to be deductible.

Other Than by Cash or Check

On Worksheet A-4, line 16, enter the total contributions you made other than by cash or check. If you gave property, you should keep records stating the kind of property you gave, the name of the organization you gave it to, the date you gave it, how you figured its value at the time you gave it, and whether it was capital gain or ordinary income property. If you determine the value of a gift by an appraisal, keep a signed copy of it.

For gifts valued at over \$500, attach a statement to Form N-11 or Form N-12 showing:

- a. The address of the organization.
- b. A description of the property.
- c. Any condition attached to the gift.
- d. How you got the property.
- e. The cost or other basis of the property if:
 1. You owned it less than five years, or
 2. You must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.
- f. How you figured your deduction if you choose to reduce your deduction for contributions of capital gain property.
- g. If the gift was a "qualified conservation contribution" under IRC section 170(h), also include the fair market value of the underlying property before and after the gift, the type of legal interest donated, and describe the conservation purpose furthered by the gift. A copy of federal Form 8283 may be used for this purpose.

If you donate property to an organization for which you claim a deduction of over \$5,000 (\$10,000 for stock except publicly traded stock) for a single item (plus all similar items donated to one or more organizations), you must attach an appraisal of the donated property's fair market value to your return. The appraisal must be obtained from a qualified independent appraiser. A copy of federal Form 8283 may be used for this purpose as well.

If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale.

Line 20e

Casualty and Theft Losses

Use line 20e to report casualty or theft loss(es) of property that is not trade, business, or rent or royalty property. Complete federal Form(s) 4684, Casualties and Thefts, to figure your loss. Write the amount from line 16 of Form 4684 on line 19 of *Worksheet A-5* on page 25, fill in *Worksheet A-5*, and attach a copy of federal Form(s) 4684 to Form N-11 or Form N-12.

Losses You CAN Deduct

You may be able to deduct all or part of each loss caused by theft, vandalism, fire, storm, and car, boat, and other accidents or similar causes.

If you have a nonbusiness casualty loss that is covered by insurance, you cannot take the casualty loss deduction unless you file a timely insurance claim for that loss. You can deduct nonbusiness casualty or theft losses only to the extent that:

- a. The amount of EACH separate loss is more than \$100, and
- b. The total amount of ALL losses during the year is more than 10% of your adjusted gross income.

You may also deduct the costs of proving that you had a property loss. Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.

Losses You CANNOT Deduct

- Money or property misplaced or lost.
- Breakage of china, glassware, furniture, and similar items under normal conditions.
- Progressive damage to property (buildings, clothes, trees, etc.) caused by termites, moths, other insects, or disease.

Line 20f

Miscellaneous Deductions

If you did not itemize deductions on your 2000 federal return, complete *Worksheet A-6* on page 25.

If you itemized deductions on your 2000 federal return, take the amounts on Form 1040 or 1040PC, Schedule A, lines 23 and 27 and write them on lines 23 and 27 of

Worksheet A-6 on page 25. Then, complete the worksheet starting from line 24.

Note: If you made political contributions in 2000, you may be able to deduct some or all of your contributions regardless of the amount of your adjusted gross income. See *Political Contributions* on page 19.

In General

Most miscellaneous deductions cannot be deducted in full. You must subtract 2% of your adjusted gross income from the total.

Generally, the 2% limit applies to job expenses you paid for which you were not reimbursed (line 20). The limit also applies to tax preparation fees (line 21) and certain expenses you paid to produce or collect taxable income (line 22).

The 2% limit does not apply to certain other miscellaneous expenses that you may deduct. These expenses can be deducted in full on lines 27 and 28. Gambling losses (to the extent of winnings) and certain job expenses of handicapped employees can be deducted on line 27. See federal Publication 529, *Miscellaneous Deductions*, for more information.

Expenses Subject to the 2% Limit

Employee Business Expenses

On *Worksheet A-6*, line 20, report job expenses you paid for which you were not reimbursed. Attach a copy of federal Form 2106 or 2106-EZ, if:

1. You claim any travel, transportation, meal, or entertainment expenses for your job; or
2. Your employer paid you for any of your job expenses reportable on *Worksheet A-6*, line 20.

Examples of expenses to include on line 20 of *Worksheet A-6* are:

- Travel, transportation, meal, or entertainment expenses.
- Union dues.
- Safety equipment, small tools, and supplies you needed for your job.
- Uniforms your employer said you must have, and which you may not usually wear away from work.
- Protective clothing required in your work, such as hard hats, and safety shoes and glasses.
- Physical examinations your employer said you must have.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.
- Business use of part of your home, but only if you use that part exclusively and on a regular basis in your work and for the convenience of your employer. For details, including limits that apply, see federal Publication 587, *Business Use of Your Home*.
- Education expenses you paid that were required by your employer, or by law or regula-

tions, to keep your salary or job. In general, you may also include the cost of keeping or improving skills you must have in your job. For more details, see federal Publication 508, Educational Expenses. Some education expenses are not deductible. See *Expenses You MAY NOT Deduct* on this page.

Tax Preparation Fees

On Worksheet A-6, line 21, enter the total fees you paid to prepare your federal and Hawaii tax return, including fees paid for filing your return electronically. But **do not** include fees deducted elsewhere, such as business expenses.

Other Expenses

On Worksheet A-6, line 22, enter the total amount you paid to produce or collect taxable income, and manage or protect property held for earning income. But **do not** include expenses deducted elsewhere. Attach a statement showing the type and amount of each expense to Form N-11 or N-12. Examples of these expenses are:

- Safe deposit box rental.
- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (e.g. trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on uninsured deposits in an insolvent or bankrupt financial institution. For details, including limits on the amount you can deduct, see federal Publication 529.
- Deduction for repayment of amounts under a claim of right whether more or less than \$3,000. See *Repayments* in federal Publication 525, Taxable and Nontaxable Income, for more information.
- Certain expenses related to an activity not engaged in for profit. For details, get federal Publication 535, Business Expenses.

Expenses NOT Subject to the 2% Limit

Other Deductions

List only the following expenses on Worksheet A-6, Line 27:

- Gambling losses, but only to the extent of gambling winnings that were reported on federal Form 1040, line 21, or Form N-12, line 18.
- Federal estate tax on income in respect of a decedent.
- Amortizable bond premium on bonds acquired before October 23, 1986.
- Certain unrecovered investment in an annuity (IRC section 72(b)(3)). For details, see federal Publication 575, Pension and Annuity Income.
- Impairment-related work expenses of a handicapped person.

List the type and amount of each expense and attach a copy of the list to your return. Enter one total in the amount space for line 27. For more information on these expenses, get federal Publication 529, Miscellaneous

Deductions.

Note: Repayments under a claim of right over \$3,000 are subject to the 2% limitation for Hawaii income tax purposes.

Political Contributions

On line 28 of Worksheet A-6, list:

- Political contributions not in excess of \$250 in the year (up to \$500 on a joint return) to a central or county committee of a political party whose candidate was on the ballot for the immediately previous general election; and
- Contributions to candidates who agreed to abide by the campaign spending limits set by law, but you can't deduct more than \$1,000 in a year (\$2,000 on a joint return) total, and you can't deduct more than \$250 (\$500 on a joint return) to any one candidate.

In order to claim a deduction to candidates who agreed to abide by the campaign spending limits, you must attach a receipt to Form N-11 or Form N-12. Canceled checks or copies of the same shall be considered adequate forms of receipt.

If you do not know whether the candidate agreed to abide by the campaign spending limits, contact your district tax office.

Expenses You MAY NOT Deduct

Some expenses are not deductible at all. Examples are:

- Political contributions to candidates who did not agree to abide by the campaign spending limits.
- Personal legal expenses.
- Lost or misplaced cash or property (but see casualty and theft losses).
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Expenses of going to or from work.
- Education that you need to meet minimum requirements for your job or that will qualify you for a new occupation.
- Expenses of:
 - a. Travel as a form of education.
 - b. Attending a seminar, convention, or similar meeting unless it is related to your employment.
 - c. Adopting a child, including a child with special needs.
- Fines and penalties.
- Expenses of producing tax-exempt income.

Line 21

Total Itemized Deductions or Standard Deduction

Dependents

If your parent (or someone else) can claim you as a dependent on his or her return (even if that person chose not to claim you), check the box above line 20. If you are claiming the standard deduction, see **Standard Deduction for Dependents** on this page to figure your

standard deduction.

Itemized Deductions

Your state income tax will be less if the total of your itemized deductions is larger than the standard deduction. To figure your itemized deductions, fill in lines 20a to 20f.

If the amount on Form N-11, line 19, is \$100,000 or less (\$50,000 if married filing separately), add lines 20a through 20f, and enter the result on line 21.

If the amount on Form N-11, line 19, is more than \$100,000 (\$50,000 if married filing separately), you may not be able to deduct all of your itemized deductions. Use the *Total Itemized Deductions Worksheet* on page 26 to figure the amount you may deduct.

Standard Deduction

Taxpayers who do not itemize their deductions may reduce their adjusted gross income by the amount of the standard deduction appropriate to their filing status. The amount of the standard deduction for each filing status is listed below:

| Filing Status | Standard Deduction |
|---------------------------|--------------------|
| Single | \$1,500 |
| Married filing jointly | 1,900 |
| Married filing separately | 950 |
| Head of Household | 1,650 |
| Qualifying Widow(er) | 1,900 |

Standard Deduction for Dependents. If you can be claimed as a dependent by someone else and you do not itemize your deductions, your standard deduction is limited to the greater of \$500 or your earned income (up to the full standard deduction for your filing status). The standard deduction for an individual who can be claimed as a dependent on the tax return of another taxpayer is computed as follows:

- Enter your earned income (defined below). If none, enter zero.....**A.**
- Minimum amount**B.** 500.00
- Compare** the amounts on lines A and B above. Enter the LARGER of the two amounts here.....**C.**
- Maximum amount. Enter the full standard deduction for your filing status, shown in the chart above, here**D.**
- Compare** the amounts on lines C and D above. Enter the SMALLER of the two amounts here and on Form N-11, line 21.**E.**

Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amounts you reported on Form 1040, lines 7 (wages), 12 (business income), and 18 (farming income), minus the amount, if any, on line 27 (deduction for self-employment tax).

Line 22

Line 19 minus line 21.

Line 23

Exemptions

Regular Exemptions

Residents are allowed \$1,040 for each exemption they can claim. Multiply \$1,040 by the total number of exemptions you claimed on line 6e. **Remember, if you can be claimed as a dependent on another person's tax return, you may not claim an exemption for yourself.**

Blind, Deaf, or Totally Disabled — Definition, Certification, and Exemptions

Check the appropriate box(es) on line 23 if you are blind, deaf or totally disabled and your impairment has been certified. You **must** submit completed Forms N-172 and N-857 **prior to** filing your return in order to claim this exemption. **If you do not, the exemption will be disallowed and your return processed without the disability exemption(s) claimed.**

"Blind" means a person whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or whose visual acuity is greater than 20/200 but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

"Deaf" means a person whose average loss in the speech frequencies (500-2000 Hertz) in the better ear is 82 decibels, A.S.A., or worse.

"Person totally disabled" means a person who is totally and permanently disabled, either physically or mentally, which results in the person's inability to engage in any substantial gainful business or occupation. It is presumed that a person whose gross income, before deductions and exemptions, exceeds \$30,000 per year is engaged in a substantial, gainful business or occupation.

The impairment of sight, deafness or disability shall be certified on the basis of a written report on an examination performed by a qualified ophthalmologist, qualified optometrist or a qualified otolaryngologist, or a qualified physician, as the case may be, on Form N-857.

A blind, deaf or totally disabled person who qualifies, may be allowed a Disability Exemption of \$7,000. The Disability Exemption is in lieu of the regular personal exemption of \$1,040. The following maximum exemptions are allowed:

| | |
|--|---------|
| One Individual (any filing status) — | \$7,000 |
| Husband and Wife (non-disabled spouse <i>under</i> 65) — | 8,040 |
| Husband and Wife (non-disabled spouse age 65 or over) — | 9,080 |
| Husband and Wife (<i>both</i> disabled) — | 14,000 |

Note: *If you claim this special exemption you will not be able to claim the additional exemptions for your children or other dependents, or for being 65 or older.*

Enter the appropriate amount on line 23.

For more information, see Tax Information Release No. 89-3, "State Tax Benefits Available to Persons with Impaired Sight, Impaired Hearing, or Who are Totally Disabled" and Tax Information Release No. 94-2, "State Tax Benefits Available to Persons Totally Disabled".

Line 24

Taxable Income

Line 22 minus line 23, but not less than zero.

Line 25

Enter amount from line 24 (taxable income).

Tax Computation

Line 26

Tax

To figure your tax, you will use one of the following methods. Read the conditions below to see which you should use, and check the appropriate box on line 26. Then, go to the *Tax Computation Worksheet* on page 26.

Tax Table

If your taxable income is less than \$100,000, you **MUST** use the Tax Table on pages 46 through 57 to find your tax. Be sure you use the correct column in the Tax Table. After you have found the correct tax, enter that amount. There is an example at the beginning of the table to help you find the correct tax.

Tax Rate Schedules

You must use the Tax Rate Schedules on page 58 to figure your tax if your taxable income is \$100,000 or more.

Alternative Tax on Capital Gains

If you have a net capital gain, you may be able to reduce your tax using the *Tax on Capital Gains Worksheet* on page 26 if your taxable income is over \$24,000 (\$12,000 for Single, and Married Filing Separately, classifications). If your taxable income is \$24,000 (\$12,000 for Single, and Married Filing Separately, classifications) or under, do not use the *Tax on Capital Gains Worksheet* on page 26.

Some taxpayers will have Hawaii gain adjustments. Before filling in the worksheet, determine whether you have adjustments from the *Hawaii Additions Worksheet* on page 25, e (capital goods gain adjustment), or i (other adjustments); from the *Hawaii Subtractions Worksheet* on page 25, k (stock options from qualified high technology business), or l (other adjustments); or from Form N-152 (lump sum distribution from a pension plan). If you do, separate the adjustments into **long-term** gain adjustments for assets held for more than a year, and **short-term** adjustments for assets held for a year or less.

Form N-168

An individual engaged in a farming business may elect to average their farm income

over a three-year period. See Form N-168 for more information.

Form N-615

If a child under age 14 has investment income of more than \$1,000, use Form N-615, *Computation of Tax for Children Under Age 14 Who Have Investment Income of More than \$1,000*, to see if any of the child's investment income is taxed at the parent's rate and, if so, to figure the child's tax. See Form N-615 for more information.

Total Tax Liability

Use the *Tax Computation Worksheet* on page 26 to figure your total tax liability.

Nonrefundable Credits

Line 27

Credit for Income Taxes Paid to Other States and Countries

If you have out-of-state income that is taxed by another state or foreign country and also by Hawaii, you may claim a credit against your Hawaii income for the net income tax you paid to the other state or foreign country if you meet the following conditions:

- The income was earned while you were a Hawaii resident (or you are married and filing a joint resident return) and was not exempt from Hawaii income tax;
- You did not file an *Election Under Act 60, SLH 1976* (see page 5);
- The income on which the state or foreign tax is imposed was derived or received from sources outside Hawaii;
- You were liable for and paid tax to the foreign jurisdiction (net amount of tax paid to a foreign jurisdiction after all credits, reductions, and refunds allowed or allowable by the laws of the foreign jurisdiction have been deducted);
- The tax paid to the other state or foreign country is an income-based tax that is imposed on both residents and nonresidents of the other state or foreign country, rather than a sales, gross receipts, withholding, or value added tax;
- The income is not exempt from federal income tax under Subchapter N of the Internal Revenue Code (see federal Form 1116 for more details);
- No credit is allowed if the foreign tax credit is allowed on the federal return;
- The income must be taxed by the other state or foreign country for the same taxable year for which the Hawaii credit is claimed;
- No credit is allowed for penalties or interest paid to the other state or foreign country; and
- No credit is allowed for city or local income taxes paid to another state.

To figure the allowable amount of the credit, fill in the Other State and Foreign Tax Credit Worksheet on page 26. On line 5 of the worksheet, enter the net amount of tax paid to the other state after all credits, reductions, and refunds allowed or allowable by the laws

of the other state have been deducted (net tax liability).

Required Attachments. If you entered any amount on line 5, you must attach a copy of the tax return(s) from the other state(s). If you entered any amount on line 6, you must attach a copy of all federal Form(s) 1116 that you are filing this year. If you are not required to file federal Form 1116, attach a copy of the payee statement (such as federal Form 1099-DIV or 1099-INT) that you received for your foreign source income.

Out-of-State Tax Refund. If you claim this credit and you later receive a tax refund from the other state or foreign country, you **MUST** report this to the Department of Taxation. You may be subject to penalties if you fail to make this report.

For more information, see section 235-55, HRS, and section 18-235-55, Hawaii Administrative Rules.

Credit for Beneficiaries of Foreign Trusts

Any resident beneficiary of a trust with a situs in another State may claim a credit for income taxes paid by the trust to the other State on any income that is attributable to assets other than intangibles. This credit is not allowed for trusts that are resident in a foreign country (or in any territory or possession of the United States).

The trust will inform you of what your share of the trust's income is, and how much of it is long-term capital gains. Include these amounts on lines 3 and 4, respectively, of the *Other State and Foreign Tax Credit Worksheet* on page 26.

The trust will also tell you your share of the tax the trust paid to the other state. Find out how much of the trust's income was attributable to real property and tangible personal property (not including stocks, bonds, mortgages, and other intangibles). Divide that number by the total amount of the trust's income, and multiply your share of the out-of-state tax by that percentage. Include this amount on line 5 of the *Other State and Foreign Tax Credit Worksheet* on page 26.

Credit for Shareholders of S Corporations

A shareholder of an S corporation shall be considered to have paid a tax imposed on the shareholder in an amount equal to the shareholder's pro rata share of any net income tax paid by the S corporation to a state which does not measure the income of S corporation shareholders by the income of the S corporation. The term "net income tax" means any tax imposed on or measured by a corporation's net income.

The S corporation will inform you of what your share of its income is, and how much of it is long-term capital gains. Include these amounts on lines 3 and 4, respectively, of the *Other State and Foreign Tax Credit Worksheet* on page 26.

The S corporation will also tell you your share of the tax paid to the other state. Include

this amount on line 5 of the *Other State and Foreign Tax Credit Worksheet* on page 26.

Line 28

Energy Conservation Tax Credit

Each individual resident taxpayer who files a net income tax return for 2000 may claim a tax credit against his or her income tax liability for a solar or wind energy system, heat pump, or ice storage system installed and placed in service in 2000. Additions to existing systems (e.g., additional solar energy panels) and systems for a second home qualify for this credit. The cost of repairs to existing systems (e.g., replacing solar energy panels), however, **do not** qualify for this credit. The tax credit applies only to the actual cost of the solar or wind energy system, heat pump, or ice storage system, including accessories and installation, and shall not include the cost of consumer incentive premiums unrelated to the operation of the system or offered with the sale of the system or heat pump (such as "free gifts", offers to pay electricity bills, or rebates).

The tax credit may be claimed for the following energy conservation systems installed and placed in service after 12/31/89 (12/31/90 for ice storage systems), but before 7/1/2003:

| Type of Energy Conservation System | Tax Credit Rate |
|---|---|
| 1. Wind energy systems | 20% of the actual cost of the system. |
| 2. Solar energy systems | |
| a. New and existing single family residential buildings. | The lesser of 35% of the actual cost of the system or \$1,750. |
| b. New and existing Multi-unit buildings used primarily for residential purposes. | Per building unit: The lesser of 35% of each unit's actual cost of the system or \$350. |
| c. New and existing hotel, commercial and industrial facilities. | 35% of the actual cost of the system. |
| 3. Heat pumps | |
| a. New and existing single family residential buildings. | The lesser of 20% of the actual cost of the system or \$400. |
| b. New and existing Multi-unit buildings used primarily for residential purposes. | Per building unit: The lesser of 20% of each unit's actual cost of the system or \$200. |
| c. New and existing hotel, commercial and industrial facilities. | 20% of the actual cost of the system. |
| 4. Ice storage systems | 50% of the actual cost of the system. |

In the event that tax credits claimed exceed the amount of the income tax due, the excess credits may be carried over to subsequent

years until used up.

To claim this tax credit, attach Form N-157. Enter the amount of the credit claimed on this line.

For more information, see Form N-157.

Line 29

Enterprise Zone Tax Credit

A qualified enterprise zone business may claim a credit for a percentage of net income tax due the State attributable to the conduct of business within a zone and a percentage of the amount of unemployment insurance premiums paid based on the payroll of employees employed at the business firm establishments in the zone. The applicable percentage is 80% the first year; 70% the second year; 60% the third year; 50% the fourth year; 40% the fifth year; 30% the sixth year; and 20% the seventh year. This credit is not refundable and any unused credit may NOT be carried forward.

For more information, see Form N-756, Enterprise Zone Tax Credit. To claim the credit, attach Form N-756.

Line 30

Low-Income Housing Tax Credit

Hawaii's low-income housing tax credit is equal to 30% of the tax credit allocated by the Housing and Community Development Corporation of Hawaii for qualified buildings located within the State of Hawaii. Attach Form N-586, Tax Credit for Low-Income Housing, to the income tax return on which the credit is claimed.

Contact the Housing and Community Development Corporation of Hawaii for qualifying requirements and further information.

Line 31

Credit for Employment of Vocational Rehabilitation Referrals

The amount of the tax credit for the taxable year is equal to 20% of the qualified first-year wages for that year. The amount of the qualified first-year wages which may be taken into account with respect to any individual shall not exceed \$6,000.

"Qualified wages" means the wages paid or incurred by the employer during the taxable year to an individual who is a vocational rehabilitation referral and more than one-half of the wages paid or incurred for such an individual is for services performed in a trade or business of the employer.

"Qualified first-year wages" means, with respect to any vocational rehabilitation referral, qualified wages attributable to service rendered during the one-year period beginning with the day the individual begins work for the employer.

The credit allowed shall be claimed against net income tax liability for the taxable year. A tax credit which exceeds the taxpayer's in-

come tax liability may be used as a credit against the taxpayer's income tax liability in subsequent years until exhausted.

Claims for this credit, including any amended claims, must be filed on or before the end of the twelfth month following the close of the taxable year for which the credit may be claimed.

For more information, see Form N-884, Credit for Employment of Vocational Rehabilitation Referrals. To claim the credit, complete and attach Form N-884.

Line 32

High Technology Business Investment Tax Credit

The tax credit is 10% of the investment made by the taxpayer in each qualified high technology business, up to a maximum allowed credit of \$500,000 for the taxable year for the investment made by the taxpayer in a qualified high technology business.

The credit allowed shall be claimed against net income tax liability for the taxable year. A tax credit which exceeds the taxpayer's income tax liability may be used as a credit against the taxpayer's income tax liability in subsequent years until exhausted.

Claims for this credit, including any amended claims, must be filed on or before the end of the twelfth month following the close of the taxable year for which the credit may be claimed.

For more information, see Form N-318, Tax Credits for High Technology. To claim the credit, complete and attach Form N-318.

Line 33

Individual Development Account Contribution Tax Credit

Act 184, Session Laws of Hawaii 2000, provides that a taxpayer contributing matching funds to an individual development account may claim a tax credit of 50% of the amount contributed for taxable years beginning after December 31, 1999, and before January 1, 2005.

The credit allowed shall be claimed against net income tax liability for the taxable year. A tax credit which exceeds the taxpayer's income tax liability may be used as a credit against the taxpayer's income tax liability in subsequent years until exhausted.

Claims for this credit, including any amended claims, must be filed on or before the end of the twelfth month following the close of the taxable year for which the credit may be claimed.

For more information, see Form N-320, Individual Development Account Contribution Tax Credit. To claim the credit, complete and attach Form N-320.

Line 34

Total Nonrefundable Credits

Add lines 27 through 33. Enter the total on this line.

Line 35

Line 26 minus line 34. Enter the result on this line, but not less than zero.

Tax Already Paid

Line 36

Total Hawaii Income Tax Withheld

Add the Hawaii income tax withheld as shown on federal Form(s) W-2 and 1099-G (unemployment compensation), State Form N-2, and any other forms that show Hawaii income tax withheld. Enter the total on this line.

Note: If taxes were withheld on the sale of Hawaii real property, report this amount on line 37, "2000 Estimated Tax Payments".

Line 37

2000 Estimated Tax Payments

Enter on this line your estimated Hawaii income tax payments made on Form N-1 for 2000. Do not include your 1999 overpayment you requested to have applied to your 2000 estimated tax (this amount is to be reported on line 38).

If you had taxes withheld on the sale of Hawaii real property and you did not apply for a refund of those taxes on Form N-288C, "Application for Tentative Refund of Withholding on Dispositions of Hawaii Real Property Interests", include the amount of taxes withheld and attach a copy of the Form(s) N-288A showing the withholding. If you filed a Form N-288C, subtract the amount of refund you already applied for on that form.

If the tax was withheld for you through a partnership, estate, trust, or S corporation, see the Instructions for *Pro Rata Share of Taxes Withheld and Paid by a Partnership, Estate, Trust, or S Corporation on the Sale of Hawaii Real Property Interests* on page 23.

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, one of you can claim all of the amount paid, or you can each claim a part of it. Please be sure to show both social security numbers on the separate returns. If you or your spouse paid separate estimated tax, but you are now filing a joint income tax return, add the amounts you each paid.

Follow the above instructions even if your spouse died during the year.

Line 38

1999 Overpayment Applied to 2000 Estimated Tax

Enter on this line any overpayment from your 1999 return that you applied to your 2000 estimated tax.

Line 39

Amount Paid with Extension(s)

If you filed Form N-101A (or federal Form 4868) and/or Form N-101B (or federal Form

2688) to get an extension of time to file Form N-11, enter the amount you paid on this line.

Refundable Credits

IMPORTANT! If the amount of payments plus these credits is at least \$1 more than your tax, the difference will be refunded to you. It is very important that you *carefully* read the following instructions for each of these credits to ensure that you properly claim all the credits to which you are entitled.

Warning: Many of the following credits *MUST* be claimed on or before the end of the twelfth month following the end of the taxable year. If you do not claim these credits within that period, the credits are **waived** and **cannot** be claimed later, even on an amended return.

Line 40

Low-Income Refundable Tax Credit

If your Hawaii adjusted gross income was \$20,000 or less, you may qualify for this credit. See the instructions for Schedule X, Part I, on page 40. Figure the credit on Schedule X, Part I, and enter the amount of the credit here.

Note: Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Line 41

Credit for Low-Income Household Renters

If you occupy and pay rent for real property within the State as your residence, your Hawaii adjusted gross income was less than \$30,000, and the rent you paid during 2000 was more than \$1,000, you may qualify for this credit. To see if you qualify, see the instructions for Schedule X, Part II, on page 41. If you qualify, figure the credit on Schedule X, Part II, and enter the amount of the credit here.

Note: Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Line 42

Credit for Child and Dependent Care Expenses

Certain payments made for child and dependent care (including payments made to the State of Hawaii A+ Program) may be

claimed as a credit against your tax due. To see if you qualify, see the instructions for Schedule X, Part III, on page 42. If you qualify, figure the credit on Schedule X, Part III, and enter the amount of the credit here.

Note: Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

Line 43

Credit for Child Passenger Restraint System

Each resident taxpayer who files an individual income tax return for the taxable year may claim a tax credit for 2000 for the purchase of **one or more new** child passenger restraint systems which comply with federal motor vehicle safety standards.

Note: This credit is \$25 **per return** regardless of the cost or the number of restraint systems purchased.

To Claim this Credit. Enter \$25 in line 43, and attach a copy of the sales invoice, which states the type of child restraint system purchased, to your return.

Your claim for this credit may be rejected if the invoice is not attached, or if 1) or 2) applies but no statement or explanation is attached.

1) If the invoice doesn't have your name on it, you must attach a statement saying that you and nobody else is claiming the credit for the purchase described in the invoice.

2) If the invoice has somebody else's name on it, you must attach an explanation.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Line 44

Capital Goods Excise Tax Credit

A 4 percent credit is available to Hawaii businesses that acquire qualifying business property and place it in service during the taxable year.

To Claim This Credit. Complete Form N-312 and attach the form to your return.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

For more information, see the instructions for Form N-312; Tax Information Release No. 88-6, *Capital Goods Excise Tax Credit*; Tax Information Release No. 88-8, *Capital Goods Excise Tax Credit Recapture*; and Tax Information Release No. 89-4, *The Taxpayer Who Is Entitled To The Capital Goods Excise Tax Credit When the Parties Characterize a Transaction As A Sale-Leaseback*.

Line 45

Fuel Tax Credit for Commercial Fishers

Each principal operator of a commercial fishing vessel who files an individual income tax return may claim an income tax credit for certain fuel taxes paid during the year.

To Claim This Credit. Complete Form N-163 and attach the form to your return.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Line 46

Hotel Construction and Remodeling Tax Credit

Act 195, Session Laws of Hawaii 2000, provides a tax credit of 4% of the construction or renovation costs incurred during the taxable year for each qualified hotel facility located in Hawaii for taxable years beginning after December 31, 1998, and before January 1, 2003.

To Claim This Credit. Complete Form N-314 and attach the form to your return.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Line 47

Motion Picture and Film Production Income Tax Credit

A taxpayer may claim an income tax credit of up to 4 percent of costs incurred, and of up to 7.25 percent of transient accommodations costs incurred in Hawaii in the production of motion picture or television films.

To Claim This Credit. Complete Form N-316 and attach the form to your return.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Line 48

Tax Credit for Increasing Research Activities

Act 178, Session Laws of Hawaii (SLH) 1999, and Act 297, SLH 2000, provides a tax credit for increased research activities equal to the federal credit for research activities under Internal Revenue Code section 41 for taxable years beginning after December 31, 1999, and before January 1, 2006.

To Claim This Credit. Complete Form N-318 and attach the form to your return.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Line 49

Other Credits

Pro Rata Share of Taxes Withheld and Paid by a Partnership, Estate, Trust, or S Corporation on the Sale of Hawaii Real Property Interests

If taxes were withheld on the sale of your Hawaii real property, see the instructions for 2000 *Estimated Tax Payments* on page 22.

If the tax was withheld by a partnership, estate, trust or S corporation, and you are taxable on a pro rata share of the entity's gain on the sale, include **ONLY** the amount of your pro rata share of any net income taxes withheld and paid by the partnership, estate, trust or S corporation on this line, and attach an explanation that includes the name and tax identification number of the entity withholding the tax.

Note: If the partnership, estate, trust or S corporation filed a Form N-288C, "Application for Tentative Refund of Withholding on Dispositions of Hawaii Real Property Interests", you **may not** claim this credit for your share of the amount being refunded to the entity.

Credit From a Regulated Investment Company

A shareholder of a regulated investment company is allowed a credit for the tax paid to the State by the company on the amount of capital gains which by section 852(b)(3)(D) of the Internal Revenue Code is required to be included in the shareholder's return. The regulated investment company will notify you of the undistributed capital gains amount and the tax paid, if any. If this credit applies to you, include the amount on line 49 and attach an explanation.

Line 50

Total Payments and Credits

Add lines 36 through 49. Enter the amount on this line.

Refund or Balance Due

Line 51

Amount Overpaid

If line 50 is larger than line 35, the difference is the amount overpaid. You can choose to have all, or part, of this amount refunded to you (line 52). The remainder, if any, can be applied to your estimated tax for 2001 (line 53).

Line 52

Refund

Enter the amount from line 51 that you want refunded to you. This line must be completed to receive a refund.

Line 53

Applied to 2001 Estimated Tax

Line 51 minus line 52. This is the amount that will be applied to your estimated tax for 2001.

We will apply amounts to your account unless you attach a request to apply it to your spouse's account. The request should include your spouse's social security number and full name.

Line 54

Balance Due

If line 35 is larger than line 50, the difference is your balance due. Use Form N-200V, Individual Income Tax Payment Voucher, to send your payment to the Department of Taxation.

Note: If you include penalty and/or interest for the late filing of your return with your payment, identify and enter these amounts on a separate sheet of paper and attach to Form N-11. Do not include the penalty and/or interest amounts for the late filing of your return in the Balance Due on line 54.

Note: If you cannot pay the full amount you owe, you can ask to enter a payment agreement by attaching a letter requesting for a payment agreement, with the following information, to the front of your tax return: (1) Your name (as stated on the tax return), (2) Your social security number, (3) Type of tax (individual income tax), and (4) Period or year (calendar year 2000). You should, however, still send in payments until you are notified by the Department.

Line 55

Underpayment of Estimated Tax Penalty

See the instructions for **Penalties and Interest** on page 39 and Form N-210, Underpayment of Estimated Tax by Individuals and Fiduciaries, to see if you owe a penalty for the underpayment of estimated taxes. If you owe a penalty, enter the penalty amount on Form N-11, line 55. Add the penalty amount to any tax due and enter the total on

line 54. If you have an overpayment, subtract the penalty amount from the overpayment you show on line 51. However, if your overpayment is less than the penalty amount, enter the difference as a balance due on line 54.

Check the box at line 55 if Form N-210 is attached.

Line 56

2001 Forms

If your Form N-11 is prepared by someone else, or if you do not need Hawaii income tax forms mailed to you next year, check the box at line 56, and you will receive a preprinted label only.

Taxpayer Questionnaire

All taxpayers **MUST** complete lines 57, 58, and 59.

Line 57

Schedule C

If you filled in Schedule C or Schedule C-EZ for federal Form 1040 or 1040PC (for taxpayers receiving income from operating a business or practicing a profession as a sole proprietorship), check "Yes". If you checked "No", go on to line 58.

Gross Receipts

Enter your gross receipts or sales, net of returns and allowances. This will be the amount from Schedule C, line 3; or Schedule C-EZ, line 1.

If you filed more than one Schedule C, enter the total of your gross receipts.

Hawaii G.E./Use Tax Identification Number

Enter your Hawaii General Excise/Use Tax Identification Number for this activity.

If more than one identification number applies, enter all of them here or on a separate sheet.

Main Business Activity and Product

Report the business activity that accounted for the most gross income included here. Give the general field as well as the product or ser-

vice. For example, "wholesale—groceries" or "retail—hardware".

Line 58

Rents on Schedule E

If you received rental income and reported it on Schedule E, Form 1040 or 1040PC, check "Yes". If you checked "No", go on to line 59.

Gross Receipts

Enter your gross rents. In most cases, this will be the amount from Schedule E, line 3.

If you filed more than one Schedule E, enter the total of your gross rents.

Hawaii G.E./Use Tax Identification Number

Enter your Hawaii General Excise/Use Tax Identification Number for this activity, even if you wrote the same number down on line 57.

If more than one identification number applies, enter all of them here or on a separate sheet.

Line 59

Schedule F

If you completed Schedule F for Form 1040 or 1040PC (for those receiving farming income), check "Yes".

Gross Receipts

Enter your gross receipts or sales, net of returns and allowances. This will be the amount from Schedule F, line 11.

Hawaii G.E./Use Tax Identification Number

Enter your Hawaii General Excise/Use Tax Identification Number for this activity, even if you wrote the same number down on line 57 or 58.

Main Business Activity and Product

Report the business activity that accounted for the most gross income included here. Give the general field as well as the product or service. For example, "ranching—cattle".

Form N-11 filers, now go to Step 6 on page 39.

Worksheets

Form N-11 – State Tax Refund Worksheet

1. Enter your State tax overpayment (line 48) from your 1999 Form N-11 return
2. Enter from your 1999 Form N-11 the following:
 - a. Low-income refundable tax credit (line 39)
 - b. Credit for low-income household renter (line 40)
 - c. Credit for child and dependent care expenses (line 41)
 - d. Credit for child passenger restraint system(s) (line 42)
3. Add lines 2a through 2d
4. Line 1 minus line 3. If zero or less, enter "0" here and on line 8, skip lines 5-7; otherwise continue on to line 5
5. Enter amount from your 1999 Form N-11, line 21
6. Enter the amount shown below for the filing status you claimed on your 1999 Form N-11
- Single— \$1,500
Married filing jointly or qualifying widow(er)— 1,900
Married filing separately— 950
Head of household— 1,650
7. Line 5 minus line 6. Enter the result, but not less than zero ...
8. Compare the amounts on lines 4 and 7 above and enter the SMALLER of the two amounts here
9. Enter the taxable part of your refund reported on your **2000** federal Form 1040, line 10. If this amount is blank, or if you filed Form 1040A, 1040EZ, or 1040-T, enter zero here
10. If line 8 is LARGER than line 9, subtract line 9 from line 8. Enter the result here and on line **b** of the *Hawaii Additions Worksheet* below **OR** If line 8 is SMALLER than line 9, subtract line 8 from line 9. Enter the result here and on line **b** of the *Hawaii Subtractions Worksheet* below

Hawaii Additions Worksheet

- a Taxable amount relating to Individual Housing Account ...
- b Hawaii tax refund adjustment (see above)
- c Peace Corps compensation
- d Capital goods depreciation adjustment
- e Capital goods gain adjustment
- f Excluded income earned outside the U.S.
- g Student loan interest deduction
- h Employer-provided adoption benefits
- i Other adjustments (attach separate explanation to Form N-11) ...
- j Add lines a to i. Enter here and on Form N-11, line 10....

Hawaii Subtractions Worksheet

- a Interest on federal obligations. But subtract the amount from line 14 of federal Form 8815
- b Hawaii tax refund adjustment (see above)
- c Interest earned by an Individual Housing Account
- d Qualifying compensation to Hansen's disease patient
- e Expenses connected with federal credits
- f Child's interest and dividend income on federal Form 8814 that is **not** reported on Form N-814
- g Premiums on and benefits from prepaid legal services plans
- h Student loan interest deduction
- i Employer-provided adoption benefits
- j Royalties from patents, copyrights, trade secrets
- k Stock options from a qualified high technology business .
- l Other adjustments (attach separate explanation to Form N-11) ...
- m Add lines a to l. Enter here and on Form N-11, line 17....

Itemized Deductions Worksheet

WORKSHEET A-1— Medical and Dental Expenses

1. Enter amount of medical and dental expenses (see page 15 of Instructions)
2. Enter adjusted gross income from Form N-11, line 19, or Form N-12, line 32
3. Multiply line 2 by 7.5% (.075)
4. Line 1 minus line 3. If zero or less, enter zero. Enter the result here and on Form N-11, line 20a, or Form N-12, line 34a

WORKSHEET A-2 – Taxes You Paid

5. State and local income taxes paid or withheld
6. Real estate taxes
7. Personal property taxes
8. Other taxes
9. Add lines 5 through 8. Enter the total here and on Form N-11, line 20b, or Form N-12, line 34b

WORKSHEET A-3 – Interest You Paid

10. Home mortgage interest and points reported to you on federal Form 1098
11. Home mortgage interest not reported to you on federal Form 1098
12. Points not reported to you on Form 1098 (see federal instructions to Form 1040, Schedule A, line 12 for special rules)
13. Investment interest (attach Form N-158)
14. Add lines 10 through 13. Enter the total here and on Form N-11, line 20c, or Form N-12, line 34c

WORKSHEET A-4—Gifts to Charity

15. Enter amount of gifts by cash or check (if any gift of \$250 or more, see page 18 of Instructions)
16. Other than by cash or check (if any gift of \$250 or more, see page 18 of Instructions) (attach required statement if over \$500)
17. Carryover from prior year
18. Add lines 15 through 17. Enter total here and on Form N-11, line 20d, or Form N-12, line 34d

WORKSHEET A-5—Casualties and Thefts

19. Total casualty and theft loss(es) from Form 4684, line 16 (*not the same as Schedule A, line 19*)
- a Enter 10% of your **Hawaii** adjusted gross income (Form N-11, line 19, or Form N-12, line 32)
- b Line 19 minus line a. If this line is zero or less, **stop here**. Otherwise, enter this amount on Form N-11, line 20e, or Form N-12, line 34e

WORKSHEET A-6—Miscellaneous Deductions

20. Unreimbursed employee business expenses—job travel, union dues, job education (attach federal Form 2106 or Form 2106-EZ if required)
21. Tax preparation fees
22. Other expenses (investment, safe deposit box, etc.) (list type and amount, and attach the list to your return)
23. Add lines 20 to 22
24. Enter adjusted gross income from Form N-11, line 19, or Form N-12, line 32
25. Multiply line 24 by 2% (.02)
26. Line 23 minus line 25. Enter the result, but not less than zero
27. Other deductions not subject to 2% AGI limit (see instructions on page 19) (list type and amount, and attach the list to your return)
28. Political contributions
29. Add lines 26, 27, and 28. Enter total here and on Form N-11, line 20f, or Form N-12, line 34f

Worksheets (continued)

Form N-11 – Total Itemized Deductions Worksheet

1. Add the amounts on Form N-11, lines 20a through 20f.....**1.**
2. Add the amounts on Form N-11, lines 20a and 20e, any gambling losses included on line 20f, and the amount of investment interest**2.**
3. Line 1 minus line 2 (if the result is zero or less, **STOP HERE**; enter the amount from line 1 above on Form N-11, line 21).....**3.**
4. Multiply line 3 above by 80% (.80).....**4.**
5. Enter the amount from Form N-11, line 19**5.**
6. Enter \$100,000 (\$50,000 if married filing separately)**6.**
7. Line 5 minus line 6. (If the result is zero or less, **STOP HERE**; enter the amount from line 1 above on Form N-11, line 21.)**7.**
8. Multiply line 7 by 3% (.03)**8.**
9. **Compare** the amounts on lines 4 and 8 above. Enter the **SMALLER** of the two amounts here**9.**
10. **Total itemized deductions.** Line 1 minus line 9. Enter the result here and on Form N-11, line 21**10.**

Other State and Foreign Tax Credit Worksheet

1. Enter taxable income from Form N-11, line 25; or Form N-12, line 38
2. Enter amount of long-term capital gain from the space provided beside Form N-11, line 26; or Form N-12, line 39
3. Enter the amount of your out-of-state income, **including** capital gains. Do **not** include any income that is exempt in Hawaii such as employer-funded pensions ..
4. Enter the amount of long-term capital gains from sources outside the State.....
5. Enter the amount of tax you paid to **other States**, except for tax paid on income that is exempt in Hawaii
6. Enter the amount of tax you paid to **foreign countries** or to U.S. possessions, except for tax paid on income that is exempt in Hawaii
7. Enter the amount of the federal foreign tax credit you were allowed to take this year. Do not include amounts carried over to other years, or amounts from prior years that were carried forward to this year.....
8. Line 6 minus line 7
9. Line 5 plus line 8. This is the total amount of out-of-state tax eligible for the credit
10. Line 1 minus line 3. This is your Hawaii source income...
11. Line 2 minus line 4. This is your Hawaii source long-term capital gain. If line 4 exceeds line 2, enter zero here
12. Line 10 minus line 11. This is your Hawaii ordinary income.....
13. Enter your tax amount from line **a** of the *Tax Computation Worksheet* on this page
14. Figure the Hawaii tax on the amount on line 12. Use the Tax Table or Tax Rate Schedules
15. Multiply the amount on line 11 by 7.25% (0.0725)
16. Add lines 14 and 15.....
17. Line 13 minus line 16.....
18. Compare lines 9 and 17. Enter the **smaller** amount here and on Form N-11, line 27; or Schedule CR, line 1. Any excess **cannot** be carried forward.....

Tax Computation Worksheet

- a Enter the tax amounts calculated from the Tax Table, Tax Rate Schedule, Tax on Capital Gains Worksheet, Form N-168 or Form N-615.....
 - b Enter any additional tax from Form N-2, Distribution from an Individual Housing Account. See *Individual Housing Accounts* on page 12
 - c Enter any additional tax from Form N-103, Sale of Your Home
 - d Enter any additional tax from Form N-152, Tax on Lump-Sum Distributions.....
 - e Enter any additional tax from Form N-312 or N-312A, Recapture of Capital Goods Excise Tax Credit.....
 - f Enter any additional tax from Form N-405, Tax on Accumulation Distribution of Trusts
 - g Enter any additional tax from Form N-586, Recapture of Low-Income Housing Tax Credit
 - h Enter any additional tax from Form N-814, Parent's Election to Report Child's Interest and Dividends
 - i Add lines **a** through **h**. This is your **total tax**. Enter the result here and on Form N-11, line 26; or Form N-12, line 39.....
- Note:** If you entered any amount in lines **b** through **h**, check the box before the words "Include separate tax..." on Form N-11, line 26; or on Form N-12, line 39.
- For more information, see the instructions for the forms listed.

Tax on Capital Gains Worksheet

1. Enter your taxable income from Form N-11, line 25; or Form N-12, line 38
 2. Enter your net long-term capital gain (Form 1040 or 1040PC, Schedule D, line 16)
 3. Combine your Hawaii long-term adjustments, if any, and enter the total here.....
 4. Combine lines 2 and 3. This is your Hawaii net long-term capital gain
 5. Enter your net capital gain (Form 1040 or 1040PC, Schedule D, line 17).....
 6. Combine your Hawaii short-term adjustments, if any, and enter the total here.....
 7. Combine lines 3, 5, and 6. This is your Hawaii net capital gain
 8. Enter the **smaller** of line 4 or line 7
 9. If you are filing Form N-158, enter the amount from line 4e of Form N-158
 10. Line 8 minus line 9.....
- If this amount is zero or less, **stop here**; you **cannot** use this worksheet to figure your tax.
11. Line 1 minus line 10.....
 12. Enter the amount shown below for the filing status you claimed.....

| | |
|----------------------------|----------|
| Single— | \$12,000 |
| Married filing jointly | |
| or qualifying widow(er)— | 24,000 |
| Married filing separately— | 12,000 |
| Head of household— | 18,000 |
 13. Enter the **greater** of line 11 or line 12.....
 14. Line 1 minus line 13. This is the amount of net capital gains eligible for alternative tax. Also enter this amount in the space provided beside Form N-11, line 26; or Form N-12, line 39.....
 15. Compute the tax on the amount on line 13 using the Tax Table or Tax Rate Schedules, whichever applies.....
 16. Multiply line 14 by 7.25% (.0725) and enter the result.....
 17. Line 15 plus line 16. Enter the result here and on line **a** of the *Tax Computation Worksheet* above

Worksheets (continued)

Interest Worksheet

1. Enter the total interest on Form(s) 1099-INT and 1099-OID, and other interest received, including interest on out-of-state municipal bonds and municipal bond mutual funds, U.S. Savings Bonds and other federal obligations, Hawaii bonds, and Guam, Puerto Rico, and Virgin Island bonds.....
2. Enter the interest on U.S. Savings Bonds and other federal obligations; Hawaii bond interest; and Guam, Puerto Rico, and Virgin Islands bond interest.....
3. Enter the interest earned by an Individual Retirement Account, Individual Housing Account, and Individual Development Account.....
4. Add lines 2 and 3.....
5. Line 1 minus line 4. Enter the result on Form N-12, line 8

Form N-12 – State Tax Refund Worksheet

1. Enter your State tax overpayment (line 61) from your 1999 return
2. Enter from your 1999 Form N-12 the following:
 - a. Low-income refundable tax credit (line 52)
 - b. Credit for low-income household renter (line 53)
 - c. Credit for child and dependent care expenses (line 54)
 - d. Credit for child passenger restraint system(s) (line 55)
3. Add lines 2a through 2d
4. Line 1 minus line 3. If zero or less, stop here; otherwise continue on to line 5.....
5. Enter amount from your 1999 Form N-12, line 35.....
6. Enter the amount shown below for the filing status you claimed on your 1999 Form N-12

| | |
|---|---------|
| Single— | \$1,500 |
| Married filing jointly or qualifying widow(er)— | 1,900 |
| Married filing separately— | 950 |
| Head of household— | 1,650 |

7. Line 5 minus line 6. Enter the result, but not less than zero
8. Compare the amounts on lines 4 and 7 above and enter the SMALLER of the two amounts here and on Form N-12, line 10. This is the **taxable** part of your refund

Form N-12 – Total Itemized Deductions Worksheet

1. Add the amounts on Form N-12, lines 34a through 34f....1.
2. Add the amounts on Form N-12, lines 34a and 34e, any gambling losses included on line 34f, and the amount of investment interest.....2.
3. Line 1 minus line 2 (If the result is zero or less, **STOP HERE**; enter the amount from line 1 above on Form N-12, line 35).....3.
4. Multiply line 3 above by 80% (.80).....4.
5. Enter the amount from Form N-12, line 32.....5.
6. Enter \$100,000 (\$50,000 if married filing separately).....6.
7. Line 5 minus line 6. (If the result is zero or less, **STOP HERE**; enter the amount from line 1 above on Form N-12, line 35.).....7.
8. Multiply line 7 by 3% (.03).....8.
9. **Compare** the amounts on lines 4 and 8 above. Enter the SMALLER of the two amounts here.....9.
10. **Total itemized deductions.** Line 1 minus line 9. Enter the result here and on Form N-12, line 35.....10.

Form N-12 – Capital Gain/Loss Worksheet

1. Enter the net gain or (loss) from sales of capital assets held for one year or less.....
 2. Enter the short-term capital gain or (loss) reported to you on any Schedule(s) K-1
 3. Enter the short-term capital gain or (loss) not included on lines 1 and 2, such as from federal Forms 4684, 6252, 6781, and 8824.....
 4. Short-term gain from stock acquired through stock options from qualified high technology businesses..... ()
 5. Enter your short-term capital loss carryover from 1999.... ()
 6. **Net short-term gain/(loss).** Combine lines 1 through 5.....
 7. Enter the net gain or (loss) from sales of capital assets held for more than one year
 8. Enter the capital gain distributions reported to you on Form 1099-DIV
 9. Enter the long-term capital gain or (loss) reported to you on any Schedule(s) K-1
 10. Enter the long-term capital gain or (loss) not included on lines 7 to 9, such as from federal Forms 2439, 4684, 6252, 6781, and 8824; and Hawaii Schedule D-1 ..
 11. Long-term gain from stock acquired through stock options from qualified high technology businesses..... ()
 12. Enter your long-term capital loss carryover from 1999..... ()
 13. **Net long-term gain/(loss).** Combine lines 7 through 12 ..
 14. **Net capital gain/(loss).** Combine lines 6 and 13
- If both lines 13 and 14 are gains,** enter the amount from line 14 on Form N-12, line 13. You may be able to reduce your tax by using the *Tax on Capital Gains Worksheet* on page 26 if your taxable income is over \$24,000 (\$12,000 for Single, and Married Filing Separately, classifications). Enter the amounts from lines 13 and 14 on the *Tax on Capital Gains Worksheet*, lines 4 and 7, respectively, on page 26.
- If line 14 is a (loss), continue with the rest of the worksheet below to figure what to enter on Form N-12 and how much of your loss you can carry over to next year.
15. Enter (\$3,000), or, if married filing separately, (\$1,500)
 16. Compare lines 14 and 15, and write the smaller loss here. Enter this amount on Form N-12, line 13.....
- Use the worksheet below to figure the amount of capital loss you can carry over to next year.**

Capital Loss Carryovers to 2001

17. Enter the amount from Form N-12, line 36. If the amount is negative, write it as a (loss)
18. Enter the amount on line 16 as a positive number
19. Combine lines 17 and 18. If this amount is zero or less, enter -0-.....
20. Enter the smaller of line 18 or line 19
21. If you have a net short-term loss on line 6, enter that amount as a positive number here. Otherwise, enter -0- here and go to line 26
22. If you have a net long-term gain on line 13, enter that number here. Otherwise, enter -0- here.....
23. Enter the amount from line 20
24. Add lines 22 and 23
25. Line 21 minus line 24. If zero or less, enter -0-. This is your **short-term capital loss carryover to 2001**
26. If you have a net long-term loss on line 13, enter that amount as a positive number here. Otherwise, **stop here**
27. If you have a net short-term gain on line 6, enter that number here. Otherwise, enter -0- here.....
28. Line 20 minus line 21. If zero or less, enter -0-.....
29. Add lines 27 and 28
30. Line 26 minus line 29. If zero or less, enter -0-. This is your **long-term capital loss carryover to 2001**

Worksheets (continued)

Adoption Benefits Worksheet

Caution: See the federal instructions to Form 8839, Qualified Adoption Expenses, before completing this worksheet.

| | Child 1 | Child 2 |
|---|---------|---------|
| 1. Enter \$5,000 (\$6,000 for a child with special needs) | _____ | _____ |
| 2. Did you receive employer-provided adoption benefits for 1997, 1998, or 1999? No. Enter -0-. Yes. See the federal instructions for the amount to enter. | _____ | _____ |
| 3. Subtract line 2 from line 1. If zero or less, enter -0- | _____ | _____ |
| 4. Enter the total amount of your employer-provided adoption benefits received in 2000. This amount should be shown in box 13 of your 2000 W-2 form(s) with code "T" | _____ | _____ |
| 5. Add the amounts on line 4 | _____ | _____ |
| 6. Enter the smaller of line 3 or line 4. | _____ | _____ |
| 7. Add the amounts on line 6. If zero, skip lines 8 - 11, enter -0- on line 12, and go to line 13. | _____ | _____ |
| 8. Enter your Hawaii modified adjusted gross income* | _____ | _____ |
| 9. If line 8 is \$75,000 or less, skip lines 9 - 10 and enter -0- on line 11. If line 8 is over \$75,000, subtract \$75,000 from the amount on line 8. | _____ | _____ |
| 10. Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000" | _____ | _____ |
| 11. Multiply line 7 by line 10 | _____ | _____ |
| 12. Excluded benefits. Subtract line 11 from line 7 | _____ | _____ |
| 13. Taxable benefits. Subtract line 12 from line 5. Also, include this amount on Form N-12, line 7. On the dotted line next to line 7, write "AB". N-12 filers, stop here. N-11 filers, continue on to line 14. | _____ | _____ |
| 14. Enter the taxable adoption benefits as reported on your 2000 federal return | _____ | _____ |
| 15. If line 13 is LARGER than line 14, subtract line 14 from line 13. Enter the result here and on line h of the <i>Hawaii Additions Worksheet</i> on page 25 OR If line 13 is SMALLER than line 14, subtract line 13 from line 14. Enter the result here and on line i of the <i>Hawaii Subtractions Worksheet</i> on page 25. | _____ | _____ |

***Hawaii modified adjusted gross income** is your Hawaii adjusted gross income plus the amount of employer-provided adoption benefits from the *Adoption Benefits Worksheet*, line 5.

Student Loan Interest Deduction Worksheet

1. Enter the total interest you paid in 2000 on qualified student loans. Do not include
interest that was required to be paid after the first 60 months. _____
2. Enter the smaller of line 1 or \$2,000. _____
3. Enter your Hawaii modified adjusted gross income** _____
Note: If line 3 is \$55,000 or more if single, head of household, or qualifying widow(er) **OR**
\$75,000 or more if married filing jointly, **stop here**. You **cannot** take the deduction.
4. Enter: \$40,000 if single, head of household, or qualifying widow(er);
\$60,000 if married filing jointly. _____
5. Subtract line 4 from line 3. If zero or less, enter -0- here and on line 7, skip line 6, and
go to line 8. _____
6. Divide line 5 by \$15,000. Enter the result as a decimal (rounded to at least three
places). Do not enter more than "1.000". _____
7. Multiply line 2 by line 6. _____
8. **Student loan interest deduction.** Subtract line 7 from line 2. Enter the result here and on
Form N-12, line 21. N-12 filers, stop here. N-11 filers, continue on to line 9. _____
9. Enter the student loan interest deduction as reported on your 2000 federal return. _____
10. If line 8 is LARGER than line 9, subtract line 9 from line 8. Enter the result here and on
line **h** of the *Hawaii Subtractions Worksheet* on page 25 **OR**
If line 8 is SMALLER than line 9, subtract line 8 from line 9. Enter the result here and
on line **g** of the *Hawaii Additions Worksheet* on page 25. _____

****Hawaii modified adjusted gross income** is your Hawaii adjusted gross income determined without regard to the
amount of the student loan interest deduction.

Line-By-Line Instructions— Form N-12

Income

An individual who was a Hawaii resident for the **entire** year is subject to income tax on his or her **entire** income, computed without regard to source in the State.

Examples of Income You Must Report

Income that you must report on Form N-12 or related forms is slightly different from that you must report on a federal return because Hawaii has different exemptions. (For more information on the differences between federal and Hawaii law, see the instructions for Form N-11, beginning on page 11.) The following kinds of income must be reported:

- Wages, including salaries, bonuses, commissions, fees, and tips.
- U.S. Cost of Living Allowance (COLA) and foreign areas allowances for civilian officers and employees.
- Dividends, including distributions from mutual funds.
- Interest on:
 - tax refunds;
 - bank deposits, bonds, notes;
 - bonds issued by other states and other local governments; and
 - accounts with savings and loan associations, mutual savings banks, credit unions, and other financial institutions.
- Unemployment compensation benefits.
- Temporary Disability Insurance benefits to the extent that such amounts:
 - are attributable to contributions by your employer which were not included in your gross income, OR
 - are paid by your employer.
- Bartering income (fair market value of goods or services you received in return for your goods or services).
- Business expense reimbursements you received that are more than you spent for those expenses.
- Alimony, separate maintenance or support payments received from and deductible by your spouse or former spouse.
- Refunds of State and local taxes if you deducted the taxes in an earlier year and got a tax benefit. See the instructions for Line 10, on page 30.
- Life insurance proceeds from a policy you cashed in if the proceeds are more than the premiums you paid.
- Income from businesses and professions.
- Your share of profits from partnerships and small business corporations.
- Annuities and endowments.
- Jury duty fees.
- Prizes and awards.

Examples of Income You Do Not Report

- Pensions where no employee contributions are involved. See *Pensions* on page 12.
- Benefits paid by the Hawaii Employees' Retirement System or similar public (Federal, City, County, or other State) retirement system. See *Pensions* on page 12.
- Amounts you received as combat duty pay while deployed to an area designated as a war zone by the President of the United States.
- All Government payments and benefits made to veterans and their families.
- Dividends on veterans' Government Insurance.
- Worker's compensation, insurance, damages, or settlements for bodily injury or sickness.
- Interest on Federal obligations such as U.S. Savings Bonds, and Hawaii State and County municipal bonds.
- Interest on bonds issued by the Governments of Puerto Rico, Virgin Islands, and Guam.
- Life insurance proceeds upon death.
- Social Security benefits.
- Railroad Retirement Act benefits.
- Gifts, inheritances, bequests.
- Compensation by Hawaii or the U.S. to a patient with Hansen's disease.
- Child support.
- Welfare benefits.
- Amounts you received from an insurance company because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your home. (You must report reimbursements of normal living expenses as income.)
- Contributions to deferred compensation plans with respect to service for state and local governments or to an annuity purchased by qualified nonprofit organizations and public schools.
- Royalties and other income derived from patents, copyrights, and trade secrets developed and arising out of a qualified high technology business.
- Stock options income from a qualified high technology business.

Line 7

Wages, Salaries, Tips, Etc.

Report as income any salaries, wages, or other compensation received by you, or available to you, including compensation for services rendered outside Hawaii. You must report the full amount of your wages, salaries, fees, commissions, tips, bonuses, and other payments for your personal services

even though taxes and other amounts have been withheld by your employer. Include in this total:

- The amount shown on Form W-2 in box 17 (State wages, tips, etc.). You must report as income the amount of allocated tips shown on your federal W-2 form(s) unless you can prove a lesser amount with adequate records.
- Note:** If you did not receive a Form HW-2 or federal Form W-2, see Step 1 of these instructions on page 8.
- Tips you received that you did not report to your employer.
- Payment in merchandise, etc.—If your employer pays part or all of your wages in merchandise, services, stock or other things of value, you must determine the fair market value of such items and include it in your wages.
- Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. (Don't report the value of meals given you at work if they were provided for your employer's convenience. Also do not report the value of living quarters you had to accept as a condition of employment).
- Strike and lockout benefits paid by a union from union dues. Include cash and the fair market value of goods received. Don't report benefits that were meant as a gift.
- The taxable portion of employer-paid dependent care benefits from federal Form 2441, line 19; line 19 of Form 1040A, Schedule 2; or Schedule X, Part III, line 11. If you are including these benefits, write "DCB" on the dotted line next to line 7.
- The taxable portion of employer-provided adoption benefits. Use the *Adoption Benefits Worksheet* on page 28 to help you figure the taxable portion. Federal Form 8839, Qualified Adoption Expenses, may be used to figure the taxable portion, however, your Hawaii modified adjusted gross income must be used instead of your federal modified adjusted gross income. If you are including these benefits, write "AB" on the dotted line next to line 7.
- Also include on this line, amounts received as Cost of Living Allowance, Living Quarter Allowance, and Temporary Disability Insurance.

Note: You must report on line 7 all wages or other compensation paid for your personal services, even if the income was signed over to a trust (including an IRA), another person, a corporation, or a tax exempt organization.

Line 8

Interest Income

Enter your total interest income. Each

payer of interest should send you a federal Form 1099-INT or 1099-OID.

Report any interest you received or that was credited to your account so you could withdraw it. (It does not have to be entered in your passbook.) If you were charged an interest penalty for early withdrawal of your savings, see the instructions for line 27, on page 34.

Use the *Interest Worksheet* on page 27 to help you figure the amount of your taxable interest.

Examples of Interest Income You MUST Report

You must report interest on:

- Accounts with banks, credit unions, and savings and loan associations.

Note: Do not report interest earned on Individual Retirement Accounts, Individual Housing Accounts, and Individual Development Accounts.

- Building and loan accounts.
- Notes and loans.
- Tax refunds (report only the interest on this line; also see the instructions for line 10).
- Bonds and debentures.

Note: Municipal bonds that are issued by another State are **taxable** in Hawaii. However, Hawaii bond interest, and Guam, Puerto Rico, and Virgin Islands bond interest are exempt in Hawaii. Also, U.S. Savings Bonds and U.S. Treasury obligations are **exempt** in Hawaii. For more information about what kinds of obligations are exempt, see Tax Information Release No. 84-1, "Taxability of Interest on U.S. Obligations".

- Money market funds. But if the payer gives you a federal Form 1099-DIV, report the income as *dividends* on line 9.

Line 9

Ordinary Dividends

Note: Act 297, *Session Laws of Hawaii 2000*, provides that all income received from stock options from a qualified high technology business (including dividend income earned from stock received through the exercise of the stock options) by an employee, officer, or director, or investor who qualifies for the high technology business investment tax credit that would otherwise be taxed as ordinary income to those persons is exempt from Hawaii income taxes.

Enter your total ordinary dividends. Ordinary dividends are dividends that are paid out of earnings and profits and are ordinary income. Assume that any dividend you receive is an ordinary dividend unless the paying corporation tells you otherwise. Payers include nominees or other agents. Each payer should send you a federal Form 1099-DIV. (If the payer gives you a federal Form 1099-INT or 1099-OID, report the income as *interest* on line 8.)

Do Not Report as Dividends

- Mutual insurance company dividends that reduced the premiums you paid.
- Amounts paid on deposits or accounts from which you could withdraw your money such

as mutual savings banks, cooperative banks, and credit unions. These amounts are reported as interest on Form N-12, line 8.

- Stock dividends or stock splits. Although these distributions generally are not taxable to you, they may be taxable in certain situations. See federal Publication 17, "Your Federal Income Tax", for more information.
- Capital gain distributions. If your Form 1099-DIV shows capital gain distributions (Box 2a), that amount is reported on line 13.
- Nontaxable distributions. Some distributions are nontaxable because they are a return of your investment (Box 3 of Form 1099-DIV). They will not be taxed until you recover your cost. You must reduce your cost (or other basis) by the amount of nontaxable distributions received. After you get back all of your cost (or other basis), you must report these distributions as capital gains.

Line 10

Taxable Refunds of State and Local Income Taxes

If you received a refund or credit in 2000 for state or local income taxes you paid before 2000, you may have to report it as income on your Hawaii income tax return. You should receive federal Form 1099-G, or a similar statement, showing the amount of the refund.

Any part of a refund of state or local income taxes paid before 2000 that you were entitled to receive in 2000 but chose to apply to your 2000 estimated state income tax is considered to have been received in 2000.

Do not report your refund as income if the refund was for a year in which you did not itemize your deductions.

If you received a refund of 1999 taxes and you itemized deductions in 1999, figure the taxable portion of your refund using the *State Tax Refund Worksheet* on page 27.

If your refund included taxes from any previous year in which you itemized deductions, a similar calculation must be done for each previous year.

If part of your refund was interest, report the interest on Form N-12, line 8.

If your 1999 Hawaii AGI was over \$100,000 (\$50,000 for married taxpayers filing separately), you may be able to report a smaller amount of your tax refund as income because your itemized deductions were reduced in 1999. To compute the proper amount, see federal Publication 525, "Taxable and Nontaxable Income", under *Tax Benefit Rule—Previously Limited Itemized Deductions*. In the computation, however, the Hawaii standard deduction amounts must be used, the amount of the refund due to the Hawaii refundable credits listed in the *State Tax Refund Worksheet* is subtracted, and the base amount for the limitation of itemized deductions remains at \$100,000 (\$50,000 for married taxpayers filing separately). If you use this calculation, enter the result on Form N-12, line 10.

Line 11

Alimony Received

Alimony or separate maintenance payments that you received are generally taxable income to you. Report this income on line 11.

If you received payments under a divorce or separation instrument executed after 1984, see the instructions for line 28 for information on the rules that apply in determining whether these payments qualify as alimony.

Lines 12 to 12b

Business or Farm Income or (Loss)

If you operated a business or practiced a profession as a sole proprietorship (or an entity classified as a sole proprietorship) this line is used to report the net income or loss from the business. Farming income or losses are also reported on this line.

If your business consists of renting property, report on lines 16a and 16b.

If you receive royalty income, report it on line 18.

Note: If you had self-employment earnings of at least \$400, you are required to file federal Form 1040 or 1040PC. If so, you may have to file Form N-11. See "Which Form to File" on page 6.

Line 12

Main Business Activity and Product

Report the business activity that accounted for the most gross income included here. Give the general field as well as the product or service. For example, "wholesale—groceries" or "retail—hardware".

Hawaii G.E./Use Tax Identification Number

Enter your Hawaii General Excise/Use Tax Identification Number.

If more than one identification number applies, enter all of them here or on a separate sheet.

Line 12a

Gross Receipts

Enter your gross receipts or sales, net of returns and allowances. If you file Form 1040 or 1040PC, enter the amount from federal Schedule C, line 3; federal Schedule C-EZ, line 1; or federal Schedule F, line 11.

If you filed more than one Schedule C, or if you filed Schedule C and Schedule F, enter the total of your gross receipts.

Line 12b

Net Income or (Loss)

Enter your net income or loss. If you file Form 1040 or 1040PC, net income or loss can be calculated on federal Schedules C, C-EZ, or F.

For expenses that are part business and part personal, deduct only the business part. For example, if only half of your car usage

was for business, deduct only half of the cost of operating the car. Deduct interest, taxes, and casualty losses not related to your business as itemized deductions. See the instructions for Form N-12, lines 34a-34f.

Sales, exchanges, and involuntary conversions (including casualty or theft) of trade or business property may give rise to ordinary income or (loss), or capital gain or (loss). Report ordinary income or losses on line 18. Report capital gains or losses on line 13.

Information Returns

You may have to file information returns for wages paid to employees, certain payments of fees and other non-employee compensation, interest, rents, royalties, annuities, and pensions. For more information, see the instructions for Forms HW-3, Employer's Return and Reconciliation of Hawaii Income Tax Withheld from Wages, and N-196, Hawaii Annual Information Return.

Line 13

Capital Gain or (Loss)

Note: Act 297, Session Laws of Hawaii 2000, provides that all income received from stock options from a qualified high technology business (including proceeds derived from the sale of stock received through the exercise of the stock options) by an employee, officer, or director, or investor who qualifies for the high technology business investment tax credit that would otherwise be taxed as capital gains to those persons is exempt from Hawaii income taxes.

This line is used to report:

- Gains or losses from the sale or involuntary conversion of capital assets not held for business or profit.
- Capital gain distributions reported on federal Form 1099-DIV.

The capital gains or losses from the following transactions may also be reported on this line, however, complete Schedule D-1 to determine whether the gain or loss is ordinary or capital. Ordinary income or loss is reported on line 18 (Other Income).

- The sale, exchange, or involuntary conversion (other than casualty or theft) of business property, certain depreciable and amortizable property, certain oil, gas and geothermal property, and IRC section 126 property.
- The involuntary conversion (other than casualty or theft) of capital assets held for business or profit.
- The disposition of other assets not mentioned above.

If property is involuntarily converted because of a casualty or theft, use federal Form 4684, Casualties and Thefts.

Use the *Capital Gain/Loss Worksheet* on page 27 to figure the amount of your capital gains or losses. Before starting the worksheet, determine your **sales price** and **cost basis** for the capital assets you sold, and the gain or loss you realized for each capital asset.

Capital Asset

Most property you own and use for personal

purposes, pleasure, or investment is a capital asset. For example, your house, furniture, car, stocks, and bonds are capital assets.

A capital asset as defined by law is any property held by a taxpayer except:

- a. Stock in trade or other property included in inventory or held for sale to customers.
- b. Accounts or notes receivable you received for services in the ordinary course of your trade or business or from the sale of any property described in a. or for services you performed as an employee.
- c. Depreciable property used in your trade or business even if it was fully depreciated.
- d. Real property (real estate) used in your trade or business.
- e. A copyright, literary, musical or artistic composition, letter, memorandum, or similar property,
 1. created by your personal efforts, or
 2. prepared or produced for you (in the case of a letter, memorandum, or similar property), or
 3. that you received from a taxpayer mentioned in 1 or 2, in a way (such as by gift) that entitled you to the basis of the previous owner.
- f. U.S. Government publications (including the Congressional Record) that you received from the government other than by purchase at the normal sales price, or that you got from another taxpayer who had received it in a similar way if your basis is determined by reference to the previous owner.

A transfer of patent rights is generally considered a sale or exchange of a capital asset held for more than one year.

A nonbusiness bad debt must be treated as a short-term capital loss.

Short-Term or Long-Term

Separate your capital gains and losses according to how long you held or owned the property. The holding period for long-term capital gains and losses is more than one year. The holding period for short-term capital gains and losses is one year or less.

To figure the holding period, begin counting on the day after you received the property and include the day you disposed of it. Use the trade dates for date acquired and date sold for stocks and bonds on an exchange or over-the-counter market.

Capital Gain Distributions

If a dividend payor, such as a mutual fund company, reports a capital gain distribution to you on Form 1099-DIV, this amount is treated as a long-term capital gain regardless of how long you have held your shares. See federal Publication 550 for more details.

Limits on Capital Losses

The limit on capital losses that can be applied against other income after offsetting capital gains is \$3,000. If you are married and filing separately, the limit is \$1,500.

Unused capital losses are carried over to later years until fully used.

The amount of your capital loss carryover is the amount of your capital loss that exceeds

the lesser of:

- 1) Your allowable capital loss deduction for the year, or
- 2) Your taxable income increased by your allowable capital loss deduction for the year and your deduction for personal exemptions.

If your deductions exceed your gross income for the tax year, use your negative taxable income in computing the amount in item (2).

Losses That Are Not Deductible

Do not deduct a loss from the sale or exchange of property directly or indirectly between any of the following:

- Members of a family.
- A corporation and an individual or a fiduciary owning more than 50 percent of the corporation's stock (not counting liquidations).
- A grantor and a fiduciary of a trust.
- A fiduciary and a beneficiary of the same trust.
- A fiduciary and a fiduciary or beneficiary of another trust created by the same grantor.
- An individual and a tax-exempt organization controlled by the individual or the individual's family.
- A partnership and a corporation if the same taxpayers own directly or indirectly more than 50% of the capital interest, or profits interest, in the partnership and corporation.

If you sell or otherwise dispose of (1) an asset used in an activity to which the "at risk" rules apply or (2) any part of your interest in an activity to which the "at risk" rules apply (see IRC section 465), combine the gain or loss on the disposition with the profit or loss from the activity. If you have a net loss, you may be subject to the "at risk" provisions.

Special Cases

The following items may require special treatment:

- Transactions by a securities dealer.
- Wash sales of stock or securities.
- Bonds and other evidence of indebtedness if an original issue discount is a factor.
- Gain on the sale of qualified reinvested dividends from a qualified public utility.
- Certain real estate subdivided for sale which may be considered a capital asset.
- Distributions received from an employee pension, profit-sharing, or stock bonus plan (see Form N-152, Tax on Lump-Sum Distributions).
- Gain on the sale of depreciable property between husband and wife or between shareholder and a controlled corporation treated as ordinary gain.
- Gain on disposition of stock in a Domestic International Sales Corporation.
- Gain or loss on options to buy or sell, including closing transactions.
- Transfer of property to a foreign corpora-

tion as paid-in surplus or as a contribution to capital, or to a foreign trust or partnership.

- Transfer of property to a partnership which would be treated as an investment company if the partnership was incorporated.

Transfer of Appreciated Property to a Political Organization

If you transfer property to a political organization when the fair market value of the property is more than your adjusted basis, treat the transaction as a property sale on the transfer date. Report the fair market value of the property at the time of the transfer as the sales price. Ordinary income or capital gains provisions apply as if a sale took place.

Exchange of Like-Kind Property

Report the exchange of "like-kind" property on federal Form 8824, Like-Kind Exchanges, and attach the form to your return. You must report it even though no gain or loss is recognized when you exchange business or investment property for property of "like-kind." (This does not include stock in trade or other property held primarily for sale. It also does not include stocks, bonds, notes, choses in action, certificates of trust or beneficial interest, or other securities or evidences of indebtedness or interest.)

Small Business Stock

Subject to limitations, you may deduct the loss on the sale, exchange, or worthlessness of small business stock (IRC section 1244) as an ordinary loss on line 18 (Other Income). However, gains are reported as capital gains on this line.

Disposition of Business Property

A sale or other disposition of property used in a trade or business, or of an interest in a partnership, may result in either ordinary income or loss, or capital gain or loss. Schedule D-1 should be used to determine whether the gain or loss is ordinary or capital. Ordinary income or loss is reported on line 18 (Other Income).

Also, if the capital goods excise tax credit has been taken on the property, some of the credit may be recaptured. See Form N-312 for further information.

Sale of Your Home

Use Form N-103 to determine the gain or loss from the sale of your main home.

Report a taxable gain from the sale of your main home as a gain from the sale of a capital asset. A loss from such a sale is not deductible.

You can exclude up to \$250,000 (\$500,000 for certain married persons filing a joint return) of gain from the sale of your main home if both 1 and 2 below apply:

1. Neither you nor your spouse if filing a joint return are excluding gain from the sale of another home after May 6, 1997, and
2. You or your spouse if filing a joint return owned and lived in the home for periods

adding up to at least 2 years within the 5-year period ending on the date of sale.

Contact your nearest taxation district office for more details or to obtain Form N-103 which is used to report the sale or exchange.

Installment Sales

If you sold property at a gain, and are to receive any payment in a tax year after the year of sale, you must use the installment method and federal Form 6252, Computation of Installment Sale Income, unless you elect not to. Also use federal Form 6252 if you received a payment in 2000 from a sale made in an earlier year on the installment method.

You may not use the installment method to report income from the sale of stock or securities traded on an established securities exchange. All payments to be received under this type of sale are treated as received in the year of sale.

If you want to elect out of the installment method, you must attach a statement to your return making this election and reporting the full amount of the sale.

Gains and Losses from Section 1256 Contracts and Straddles

For information on how to report gains and losses from regulated futures contracts and straddles, see federal Form 6781.

Undistributed Long-term Capital Gains from Regulated Investment Companies

Include in income as a long-term capital gain the amount which constitutes your share of the undistributed capital gains of a regulated investment company. If a regulated investment company informs you that it has undistributed gains and has told you that it has paid tax to the State of Hawaii because of those gains, you may be entitled to a credit that should be claimed on Schedule CR, line 14b.

Lines 14a and 14b IRA Distributions

Use line 14a to report your total individual retirement account (IRA) distributions and line 14b to report your taxable amount.

An IRA includes a traditional IRA, Roth IRA, education IRA, simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA.

If you are reporting a "rollover" from one IRA to another IRA, enter the amount of the distribution on line 14a. If the total distribution was rolled over, enter zero on line 14b. Otherwise, enter the taxable part of the distribution as ordinary income on line 14b.

Note: If you converted part or all of a traditional IRA to a Roth IRA in 1998, and you are reporting the total 1998 rollover equally over a 4-year period, include on line 14b 1/4 of the Hawaii taxable amount. Also include the same amount in income in 2001.

If you are reporting distributions from a rollover IRA, the IRA is treated as a continuation of the plan that provided the funds for

the IRA. Some of the amounts may be excluded as pension plan benefits. See *Pensions* on page 12.

Do not use lines 14a or 14b to report a rollover from a qualified employer's plan to an IRA; use lines 15a and 15b instead.

Lines 15a and 15b Pensions and Annuities

Use lines 15a and 15b to report annuity income that is fully or partially taxable. Also use these lines to report distributions from profit-sharing plans and employee-savings plans. For a discussion of non-taxable and taxable pensions and annuities, see *Pensions* on page 12.

To compute the taxable portion of your annuity or pension, use Schedule J.

Caution: Certain transactions, such as loans against your interest in a qualified plan, may be treated as taxable distributions.

Note: If you did not contribute to the cost of your annuity or you recovered your entire cost before January 1, 2000, report the entire amount of the distribution on Form N-12, lines 15a and 15b.

Examples of items you must report:

- Distributions from a private employer pension plan received upon retirement are partially taxed if the employee contributed to the pension plan.
- Distributions from a deferred compensation plan are fully taxable. If you are receiving a distribution from such a plan, include the gross amount in lines 15a and 15b.
- Annuity Plans. Attach Schedule J to figure the exempt amount.
- Rollover IRAs. Report these amounts on lines 14a and 14b.
- Distributions from a plan that is partly pension and partly deferred compensation, such as a 401(k) plan with a profit sharing component or an employer matching program, a SEP plan with employer contributions as well as a salary reduction option, or a similar hybrid plan, attach Schedule J to figure the taxable amount.
- A lump-sum distribution from a pension plan of which you are electing to use the special ten-year averaging method. Attach Schedule J and Form N-152, Tax on Lump Sum Distributions, to figure the taxable amount.

Note: If your lump-sum distribution included capital gain amounts and you made the capital gain election on Form N-152, you may be able to reduce your tax by including the capital gain amounts in the Tax on Capital Gains Worksheet. See the instructions on page 26.

Lines 16a and 16b Rents from Real Estate

If you rented real property during the year, report on this line. Report any other sole proprietorship activity on lines 12 to 12b.

Hawaii G.E./Use Tax Identification Number

Enter your Hawaii General Excise/Use Tax Identification Number, even if you wrote the same number down on line 12.

If more than one identification number applies, enter all of them here or on a separate sheet.

Line 16a

Gross Rents

Enter your gross rents. If you file Form 1040, enter the amount from federal Schedule E, line 3. (Royalty income from Schedule E is reported on line 18.)

If you filed more than one Schedule E, enter the total of your gross rents.

Line 16b

Net Income or (Loss)

Enter your net income or loss. If you file Form 1040, you will normally enter the amount from Schedule E, line 26.

Line 17

Unemployment Compensation

Unemployment compensation you receive is taxable. You should receive federal Form 1099-G, or a similar statement, showing the total unemployment compensation paid to you during the year. For payments in 2000 you should receive this statement by January 31, 2001.

Note: *Supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund are wages. They are not considered unemployment compensation. Report these benefits on Form N-12, line 7.*

If you received any unemployment compensation during the taxable year, enter the total from federal Form(s) 1099-G on line 17.

Line 18

Other Income

Use line 18 to report any income that is not reported elsewhere on your return or other schedules. Attach an explanation showing the nature and source of the income.

Caution: *Do not report any income from self-employment on line 18. If you have income from self-employment, report it on lines 12 to 12b.*

Examples of income to be reported on line 18 are:

- **Royalty income.** (Note: Act 297, Session Laws of Hawaii 2000, provides that amounts received by an individual or a qualified high technology business as royalties and other income derived from patents, copyrights, and trade secrets (1) owned by the individual or qualified high technology business, and (2) developed and arising out of a qualified high technology business are excluded from gross income, adjusted gross income, and taxable income.)

- **Prizes, awards, and gambling winnings.** Proceeds from lotteries, raffles, and other games of chance are gambling winnings. You must report the full amount of your winnings on this line. You cannot offset losses against winnings and report the difference.

If you had any gambling losses, you may take them as a miscellaneous itemized deduction not subject to the 2% AGI limitation on line 34f. However, you cannot deduct more losses than the winnings you report.

- **Repayment of items that you deducted in an earlier year,** such as medical expenses or real estate taxes, if the deduction reduced your tax.
- Amounts you recovered on **bad debts** that you deducted in an earlier year.
- **Fees received for jury duty and precinct election board duty.** These fees are taxable, but you may be able to deduct part or all of your jury duty pay if you were required to turn it over to your employer. See the instructions for line 31 on page 35.
- **Taxable Individual Housing Account (IHA) distributions.** See *Individual housing accounts* on page 12.
- **Scholarships and fellowships.** If you received a scholarship or fellowship that was granted after August 16, 1986, part or all of it may be taxable even if you didn't receive a federal W-2 form. If you were a degree candidate, the amounts you used for expenses other than tuition and course-related expenses are taxable. For example, amounts used for room, board, and travel are taxable. If you were not a degree candidate, the full amount of the scholarship or fellowship is taxable. Include the taxable amount on line 18.
- **Your share of income from a partnership, S corporation, estate, or trust.** The amount of income will be reported to you on a Hawaii Schedule K-1.
- **Taxable medical savings account distributions.** Distributions from medical savings accounts which were used for purposes other than medical expenses are taxable.
- **Qualified state tuition program earnings upon distribution.**

Net Operating Loss

If, in 2000, your business or profession lost money, or you had a casualty loss, or a loss from the sale or other disposition of depreciable property or real property used in your trade or business, you can apply the losses against your 2000 income. If the losses exceed your income, the excess is a "net operating loss".

In general, net operating losses arising in taxable years beginning after August 5, 1997, may be used to reduce your income for the 2 years before 2000 and the 20 years after, or you may elect to use it to reduce your income for the 20 following years without carrying the loss to the 2 prior years. The portion of a net operating loss for a tax year that's an "eligible loss" may be carried back to the 3 preceding tax years. In the case of an individual,

eligible losses are property losses arising from fire, storm, shipwreck, or other casualty, or from theft. In the case of a taxpayer that's a small business (a sole proprietorship whose average annual gross receipts are \$5 million or less for the tax year in which the loss arose), or engaged in the trade or business of farming, eligible losses are net operating losses attributable to Presidentially declared disasters. If you carry back the loss and are due a refund from the carryback, you may use Form N-109, Application for Tentative Refund from Carryback of Net Operating Loss, to get a quick refund. But if you elect to carry the loss forward instead, you must attach a statement to this effect on a timely filed return (including extensions). If you make such an election, it cannot be changed later.

If you had a loss in a prior year to carry forward to 2000, include the amount on line 18. If there is no other income to report, enter the loss amount in (parentheses) as a minus figure. Attach a separate sheet showing how you figured the amount. See Form N-109 for details.

Line 19

Total Income

Add the amounts from line 7 through line 18.

If any of these amounts are negative, first add all the positive amounts. Next, add all the negative amounts. Then, subtract the total of the negative amounts from the total of the positive amounts and enter the result on line 19. If the result is negative, enter it in (parentheses).

Adjustments to Income

Line 20

Individual Retirement Accounts (IRAs)

You may claim the same amount allowed on your Federal return as an IRA deduction. For more information, see the instructions to federal Form 1040.

Note: *You cannot deduct contributions to a Roth IRA or an education IRA.*

For more information, see section 18-235-5-03(f), Hawaii Administrative Rules.

Line 21

Student Loan Interest Deduction

You may take this deduction if all five of the following apply.

1. You paid interest in 2000 on a qualified student loan (see page 34).
2. At least part of the interest paid in 2000 was paid during the first 60 months that payments were required to be made. See the Example on page 34.
3. Your filing status is any status except married filing separately.
4. Your Hawaii modified adjusted gross income

come (AGI) is less than: \$55,000 if single, head of household, or qualifying widow(er); \$75,000 if married filing jointly.

5. You are not claimed as a dependent on someone's (such as your parent's) 2000 tax return.

If you paid interest on a qualified education loan (see below), you may be able to deduct up to \$2,000 of the interest on this line. But you may only deduct interest for the first 60 months in which interest payments are required.

Example. You took out a qualified student loan in 1993 while in college. You had 6 years to repay the loan and your first monthly payment was due July 1995, after you graduated. You made a payment every month as required. If you meet items 3 through 5 listed above, you may use only the interest you paid for January through June, 2000, to figure your deduction. June, 2000 is the end of the 60 month period (July 1995 - June 2000).

Qualified student loan. This is any loan you took out solely to pay qualified higher education expenses (see below) for you, your spouse, or anyone who was your dependent when the debt was incurred. Loans between related parties are not eligible. If you refinanced a qualified student loan, see federal Publication 970.

Qualified higher education expenses include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. You must reduce the expenses by the following nontaxable benefits:

- Employer-provided educational assistance;
- U.S. Series EE savings bond interest exclusion;
- Qualified distributions from an education IRA;
- Any scholarship, educational assistance allowance, or other payment excluded from income (except for gifts, inheritances, etc.).

You cannot deduct interest if it is deducted elsewhere, such as home mortgage interest on Schedule A.

How To Figure the Deduction. Use the Student Loan Interest Deduction Worksheet on page 28 to figure your deduction.

Line 22

Medical Savings Account Deduction

You may claim the same amount allowed on your Federal return as a medical savings account deduction.

For more information, see the instructions to federal Form 1040.

Line 23

Moving Expenses

Employees and self-employed persons (including partners) can deduct certain moving expenses.

You can take this deduction if you moved in connection with your job or business and your new workplace is at least 50 miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 50 miles from your old home.

For more details, see Form N-139. Complete and attach the form to your return.

Line 24

One-half of Self-Employment Tax

If you are self-employed, you may deduct as a business expense 50% of the amount of self-employment taxes paid for the tax year.

For more information, see the instructions for federal Form 1040.

Line 25

Self-Employed Health Insurance Deduction

If you are self-employed, you will be able to deduct as a business expense 60% of the amount you pay for medical insurance covering yourself, your spouse, and your dependents provided that your net earned income from your business is at least equal to the deduction.

However, if in addition to running your own business, you are an employee of another person, you will not be able to deduct the medical insurance costs you pay if you are eligible to participate in a plan maintained by your employer. This is also true even if it is your spouse who is employed and you are eligible to participate in your spouse's company plan.

For more information, see the instructions for federal Form 1040.

Line 26

Self-Employed SEP, SIMPLE, and Qualified Plans

Caution: You must have earnings from self-employment to claim this deduction. Sole proprietors and partners enter the allowable deduction for contributions to your SEP, SIMPLE, and qualified plans (H.R. 10 plans or Keogh plans) on line 26.

There are two types of Keogh (H.R. 10) retirement plans:

- **Defined contribution plan**—This plan provides an individual account for each person in the plan. In general, if contributions to the plan are geared to the employer's profits, the plan is a profit-sharing plan. If contributions are not based on the employer's profits, the plan is a money purchase pension plan.

- **Defined benefit plan.**—The deduction for this type of plan is determined by the investment needed to fund a specific benefit at retirement age. Write "DB" on the line to the left of the amount if you have a defined benefit plan.

For more information, see the instructions for federal Form 1040.

Line 27

Interest Penalty on Early Withdrawal of Savings

The federal Form 1099-INT given to you by your bank or savings and loan association will show the amount of any interest penalty you were charged because you withdrew funds from your time savings deposit before its maturity. Enter this amount on line 27. (Be sure to include the interest income on Form N-12, line 8.)

Line 28

Alimony Paid

You can deduct (subject to Department of Taxation Rules) periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments made under a written separation agreement or a decree for support. You CANNOT deduct lump-sum cash or property settlements, voluntary payments not made under a court or a written separation agreement, or amounts specified as child support.

If you paid alimony to one person, enter the name and social security number of the recipient in the blank space to the right of line 28.

If you paid alimony to more than one person, enter the name and social security number of one of the recipients. Show the social security number(s) and the amount paid to the other recipient(s) on an attached statement. Enter your total payments on line 28.

Generally, you may deduct any payment made in cash to, or on behalf of, your spouse or former spouse under a divorce or separation instrument executed after 1984 if ALL 5 of the following apply:

- 1) The instrument does not prevent the payment from qualifying as alimony.
- 2) You and your spouse or former spouse did not live together when the payment was made if you were separated under a decree of divorce or separate maintenance.
- 3) You are not required to make any payment after the death of your spouse or your former spouse.
- 4) The payment is not treated as child support.
- 5) For instruments executed in 1985 or 1986, the minimum term rule is met.

If your alimony payments decrease or terminate during the first 3 calendar years, you may be subject to a recapture rule.

For more information, see federal Publication 504, Tax Information for Divorced or Separated Individuals.

For more information, see section 18-235-5-03(e), Hawaii Administrative Rules.

Line 29

Payments to an Individual Housing Account

See the instructions for Form N-11, line 16, on page 13.

Line 30

Military Reserve or Hawaii National Guard Duty Pay Exclusion

Hawaii does not tax the first \$1,750 received by each member of the reserve components of the army, navy, air force, marine corps, coast guard of the United States of America, and the Hawaii national guard, as compensation for performance of duty as such. If you qualify, enter the **smaller** of:

- \$1,750, or
- Your pay, as shown on Box 17 of the Form W-2 sent to you by your reserve component.

If you are married filing a joint return, and you and your spouse qualify, add the exclusions for both of you and enter the total on line 30.

Line 31

Total Adjustments

Add lines 20 through 30. Enter the total on this line. Include in the total on line 31 contributions by an individual development account (IDA) holder to their IDA. Include the contributions made during 2000 in the total on line 31 and write "IDA Contribution" on the dotted line to the left of the total. Also include in the total on line 31 jury duty pay you are required to give to your employer because your employer continues to pay your salary while you serve on the jury. Include the amount you repaid during 2000 in the total on line 31 and write "Jury Pay" on the dotted line to the left of the total.

Line 32

Hawaii Adjusted Gross Income

Line 19 minus line 31. If line 32 is less than zero (0), you may have a net operating loss that you can carry to another tax year. If you carry the loss back to earlier years, see Form N-109.

Deductions and Taxable Income Computation

Line 33

Enter amount from line 32 (Hawaii adjusted gross income).

Note: If you can be claimed as a dependent on another person's return, check the box under line 33. Complete the Standard Deduction for Dependents Worksheet on this page and enter the appropriate amount on line 35 if you do not itemize your deductions.

Lines 34a to 34f Itemized Deductions

Taxpayers who itemize their deductions may deduct certain kinds of expenses from their adjusted gross income.

Taxpayers who do not itemize their deductions may reduce their adjusted gross income by the amount of the standard deduction appropriate to their filing status. The amount of the standard deduction is determined on line 35.

You will fall into one of the three classes below:

- You **MUST** itemize deductions,
- You choose to itemize, or
- You do not itemize.

The three classes are described as follows:

You MUST Itemize Deductions

You must itemize deductions if:

- You are married filing a separate return, and your spouse itemizes.
- You are making a return under IRC section 443(a)(1) for a period of less than 12 months on account of a change in your annual accounting period.

You Choose to Itemize

You may choose to itemize your deductions if you are:

- Married filing a joint return, or a qualifying widow(er) with dependent child, and your itemized deductions are more than \$1,900.
- Married and filing a separate return, and your itemized deductions are more than \$950.
- Single, and your itemized deductions are more than \$1,500.
- A Head of household, and your itemized deductions are more than \$1,650.
- A dependent of another taxpayer and your itemized deductions are more than the greater of (1) \$500 or (2) your earned income up to the amount of the standard deduction for your filing status.

If you do itemize, your deductions are generally figured on *Worksheets A-1 to A-6*, beginning on page 25. Enter the amounts on Form N-12, line 34a to 34f.

For more information on what deductions you can itemize, see the instructions to Form N-11, lines 20a to 20f, beginning on page 15.

You Do Not Itemize

If your itemized deductions are less than the standard deduction amount shown above for your filing status (or you choose not to itemize), go to line 35 and enter your standard deduction amount there (unless you **MUST** itemize as described earlier).

Line 35

Total Itemized Deductions or Standard Deduction

Dependents

If your parent (or someone else) can claim

you as a dependent on his or her return (even if that person chose not to claim you), check the box *under line 33*. If you are claiming the standard deduction, see **Standard Deduction for Dependents** below to figure your standard deduction.

Itemized Deductions

Your state income tax will be less if the total of your itemized deductions is larger than the standard deduction. To figure your itemized deductions, fill in lines 34a to 34f.

If the amount on Form N-12, line 32, is \$100,000 or less (\$50,000 if married filing separately), add lines 34a through 34f, and enter the result on line 35.

People with higher incomes may not be able to deduct all of their itemized deductions. If the amount on Form N-12, line 32, is more than \$100,000 (\$50,000 if married filing separately), use the worksheet on page 27 to figure the amount you may deduct.

Standard Deduction

Taxpayers who do not itemize their deductions may reduce their adjusted gross income by the amount of the standard deduction appropriate to their filing status. The amount of the standard deduction for each filing status is listed below:

| Filing Status | Standard Deduction |
|---------------------------|--------------------|
| Single | \$1,500 |
| Married filing jointly | 1,900 |
| Married filing separately | 950 |
| Head of Household | 1,650 |
| Qualifying Widow(er) | 1,900 |

Standard Deduction for Dependents. If you can be claimed as a dependent by someone else and you do not itemize your deductions, your standard deduction is limited to the greater of \$500 or your earned income (up to the full standard deduction for your filing status). The standard deduction for an individual who can be claimed as a dependent on the tax return of another taxpayer is computed as follows:

- A. Enter your earned income (defined below). If none, enter zero.**A.**
- B. Minimum amount**B.** 500.00
- C. **Compare** the amounts on lines A and B above. Enter the **LARGER** of the two amounts here.....**C.**
- D. Maximum amount. Enter the full standard deduction for your filing status, shown in the chart above, here.....**D.**
- E. **Compare** the amounts on lines C and D above. Enter the **SMALLER** of the two amounts here and on Form N-12, line 35.....**E.**

Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amounts you reported on Form N-12, lines 7 and 12b, minus the amount, if any, on line 24.

Line 36

Line 33 minus line 35.

Line 37

Exemptions

Regular Exemptions

Full year residents are allowed \$1,040 for each exemption they can claim. Multiply \$1,040 by the total number of exemptions you claimed on line 6e. **Remember, if you can be claimed as a dependent on another person's tax return, you may not claim an exemption for yourself.**

Blind, Deaf, or Totally Disabled—Definition, Certification, and Exemptions

Check the appropriate box(es) on line 37 if you are blind, deaf or totally disabled and your impairment has been certified. You **must** submit completed Forms N-172 and N-857 **prior** to filing your return in order to claim this exemption. **If you do not, the exemption will be disallowed and your return processed without the disability exemption(s) claimed.**

See the discussion regarding this exemption on page 20.

Enter the appropriate amount on line 37.

For more information, see Tax Information Release No. 89-3, "State Tax Benefits Available to Persons with Impaired Sight, Impaired Hearing, or Who are Totally Disabled" and Tax Information Release No. 94-2, "State Tax Benefits Available to Persons Totally Disabled".

Line 38

Taxable Income

Line 36 minus line 37, but not less than zero.

Tax Computation

Line 39

Tax

To figure your tax, you will use one of the following methods. Read the conditions below to see which you should use, and check the appropriate box on line 39. Then, go to the *Tax Computation Worksheet* on page 26.

Tax Table

If your taxable income is less than \$100,000, you **MUST** use the Tax Table on pages 46 through 57 to find your tax. Be sure you use the correct column in the Tax Table. After you have found the correct tax, enter that amount. There is an example at the beginning of the table to help you find the correct tax.

Tax Rate Schedules

You must use the Tax Rate Schedules on page 58 to figure your tax if your taxable income is \$100,000 or more.

Alternative Tax on Capital Gains

If you have a net capital gain, you may be able to reduce your tax using the *Tax on Capital Gains Worksheet* on page 26 if your tax-

able income is over \$24,000 (\$12,000 for Single, and Married Filing Separately, classifications). If your taxable income is \$24,000 (\$12,000 for Single, and Married Filing Separately, classifications) or under, do not use the *Tax on Capital Gains Worksheet* on page 26.

Form N-168

An individual engaged in a farming business may elect to average their farm income over a three-year period. See Form N-168 for more information.

Form N-615

If a child under age 14 has investment income of more than \$1,000, use Form N-615 to see if any of the child's investment income is taxed at the parent's rate and, if so, to figure the child's tax. See Form N-615 for more information.

Total Tax Liability

Use the *Tax Computation Worksheet* on page 26 to figure your total tax liability.

Nonrefundable Credits

Line 40

Total Nonrefundable Tax Credits

If you are claiming any nonrefundable tax credits, you must use Schedule CR, Schedule of Tax Credits, to summarize the total nonrefundable tax credits claimed. Complete Part I of Schedule CR, and enter the amount from Schedule CR, line 8, on Form N-12, line 40. Attach Schedule CR directly behind Form N-12. The following nonrefundable tax credits are included on Schedule CR:

Credit for Income Taxes Paid to Other States and Countries

If you have out-of-state income that is taxed by another state or foreign country and also by Hawaii, you may claim a credit against your Hawaii income for the net income tax you paid to the other state or foreign country if you meet certain conditions as discussed in the instructions for Form N-11, line 27, on page 20.

To figure the allowable amount of the credit, first determine how much of your income was from Hawaii sources. Then fill in the *Other State and Foreign Tax Credit Worksheet* on page 26 and follow all the instructions.

Credit for Beneficiaries of Foreign Trusts

See the instructions on page 21.

Credit for Shareholders of S Corporations

See the instructions on page 21.

Energy Conservation Tax Credit

Each individual resident taxpayer who files a net income tax return for 2000 may claim a tax credit against his or her income

tax liability for a solar or wind energy system, heat pump, or ice storage system installed and placed in service in 2000. For more information, see the instructions to Form N-11, line 28, on page 21.

To claim this tax credit, complete and attach Form N-157 and Schedule CR.

Enterprise Zone Tax Credit

A qualified enterprise zone business is eligible to claim a credit for a percentage of net income tax due the State attributable to the conduct of business within a zone and a percentage of the amount of unemployment insurance premiums paid based on the payroll of employees employed at the business firm establishments in the zone. For more information, see the instructions to Form N-11, line 29, on page 21.

To claim this tax credit, complete and attach Form N-756 and Schedule CR.

Low-Income Housing Tax Credit

Hawaii's low-income housing tax credit is equal to 30% of the tax credit allocated by the Housing and Community Development Corporation of Hawaii for qualified buildings located within the State of Hawaii.

Contact the Housing and Community Development Corporation of Hawaii for qualifying requirements and further information.

To claim this tax credit, complete and attach Form N-586 and Schedule CR.

Credit for Employment of Vocational Rehabilitation Referrals

For more information, see the instructions to Form N-11, line 31, on page 21.

To claim this tax credit, complete and attach Form N-884 and Schedule CR.

High Technology Business Investment Tax Credit

The tax credit is 10% of the investment made by the taxpayer in each qualified high technology business, up to a maximum allowed credit of \$500,000 for the taxable year for the investment made by the taxpayer in a qualified high technology business. For more information, see the instructions to Form N-11, line 32, on page 22.

To claim this tax credit, complete and attach Form N-318 and Schedule CR.

Individual Development Account Contribution Tax Credit

Act 184, Session Laws of Hawaii 2000, provides that a taxpayer contributing matching funds to an individual development account may claim a tax credit of 50% of the amount contributed for taxable years beginning after December 31, 1999, and before January 1, 2005.

For more information, see the instructions to Form N-11, line 33, on page 22.

To claim this credit, complete and attach Form N-320 and Schedule CR.

Line 41

Line 39 minus line 40. Enter the result on this line, but not less than zero.

Tax Already Paid

Line 42

Total Hawaii Income Tax Withheld

Add the Hawaii income tax withheld as shown on your Form N-2, and federal Forms W-2 and 1099-G (unemployment compensation). Enter the total on this line.

Note: If taxes were withheld on the sale of Hawaii real property, report this amount on line 43, "2000 Estimated Tax Payments".

Line 43

2000 Estimated Tax Payments

Enter on this line your estimated Hawaii income tax payments you made on Form N-1 for 2000. Do not include your 1999 overpayment you requested to have applied to your 2000 estimated tax (this amount is to be reported on line 44).

If you had taxes withheld on the sale of Hawaii real property and you did not apply for a refund of those taxes on Form N-288C, "Application for Tentative Refund of Withholding on Dispositions of Hawaii Real Property Interests", include the amount of taxes withheld and attach a copy of the Form(s) N-288A showing the withholding. If you filed a Form N-288C, subtract the amount of refund you already applied for on that form.

If the tax was withheld for you through a partnership, estate, trust or S corporation, see the Instructions for *Pro Rata Share of Taxes Withheld and Paid by a Partnership, Estate, Trust, or S Corporation on the Sale of Hawaii Real Property Interests* on page 38.

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, either of you can claim all of the amount paid or you can each claim a part of it. Please be sure to show both social security numbers on the separate returns. If you or your spouse paid separate estimated tax, but you are now filing a joint income tax return, add the amounts you each paid.

Follow the above instructions even if your spouse died during the year.

Line 44

1999 Overpayment Applied to 2000 Estimated Tax

Enter on this line any overpayment from your 1999 return that you applied to your 2000 estimated tax as shown on line 63 of your 1999 Form N-12.

Line 45

Amount Paid with Extension(s)

If you filed Form N-101A (or federal Form 4868) and/or N-101B (or federal Form 2688)

to get an extension of time to file Form N-12, enter the amount you paid on this line.

Refundable Credits

IMPORTANT! If the amount of payments plus these credits is at least \$1 more than your tax, the difference will be refunded to you. It is very important that you *carefully* read the following instructions for each of these credits to ensure that you properly claim all the credits to which you are entitled.

Warning: Many of the following credits *MUST* be claimed on or before the end of the twelfth month following the end of the taxable year. If you do not claim these credits within that period, the credits are **waived** and **cannot** be claimed later, even on an amended return.

Line 46

Low-Income Refundable Tax Credit

If your Hawaii adjusted gross income was \$20,000 or less, you may qualify for this credit. See the instructions for Schedule X, Part I, on page 40. Figure the credit on Schedule X, Part I, and enter the amount of the credit here.

Note: Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

Deadline for claiming this credit. Claims for this credit, including any amended claims, must be filed on or before the end of the twelfth month after the close of your taxable year.

Line 47

Credit for Low-Income Household Renters

If you occupy and pay rent for real property within the State as your residence, your Hawaii adjusted gross income was less than \$30,000, and the rent you paid during 2000 was more than \$1,000, you may qualify for this credit. To see if you qualify, see the instructions for Schedule X, Part II, on page 41. If you qualify, figure the credit on Schedule X, Part II, and enter the amount of the credit here.

Note: Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

Deadline for claiming this credit. Claims for this credit, including any amended claims, must be filed on or before the end of the twelfth month after the close of your taxable year.

Line 48

Credit for Child and Dependent Care Expenses

Certain payments made for child and dependent care (including payments made to the State of Hawaii A+ Program) may be

claimed as a credit against your tax due. To see if you qualify, see the instructions for Schedule X, Part III, on page 42. If you qualify, figure the credit on Schedule X, Part III, and enter the amount of the credit here.

Note: Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

Line 49

Credit for Child Passenger Restraint System

Each resident taxpayer who files an individual income tax return for the taxable year may claim a tax credit for 2000 for the purchase of **one or more** new child passenger restraint systems which comply with federal motor vehicle safety standards.

Note: This credit is \$25 *per return* regardless of the cost or the number of restraint systems purchased.

To Claim this Credit. Enter \$25 in line 49, and attach a copy of the sales invoice, which states the type of child restraint system purchased, to your return.

Your claim for this credit may be rejected if the invoice is not attached, or if 1) or 2) applies but no statement or explanation is attached.

- 1) If the invoice doesn't have your name on it, you must attach a statement saying that you and nobody else is claiming the credit for the purchase described in the invoice.
- 2) If the invoice has somebody else's name on it, you must attach an explanation.

Deadline for claiming this credit. Claims for this credit, including any amended claims, must be filed on or before the end of the twelfth month after the close of your taxable year.

Line 50

Total Refundable Tax Credits from Schedule CR

If you are claiming any of the following refundable tax credits, you must use Schedule CR, Schedule of Tax Credits, to summarize the total refundable tax credits claimed. Complete Part II of Schedule CR, and enter the amount from Schedule CR, line 15, on Form N-12, line 50. Attach Schedule CR directly behind Form N-12. The following refundable tax credits are included on Schedule CR:

Capital Goods Excise Tax Credit

A four percent credit is available to Hawaii businesses that acquire qualifying business property and place it in service during the taxable year.

To Claim This Credit. Complete Form N-312 and Schedule CR and attach them to your return.

For more information, see the instructions for Form N-312, Tax Information Release No. 88-6, *Capital Goods Excise Tax Credit*, Tax Information Release No. 88-8, *Capital Goods*

Excise Tax Credit Recapture, and Tax Information Release No. 89-4, The Taxpayer Who Is Entitled To The Capital Goods Excise Tax Credit When the Parties Characterize a Transaction As A Sale-Leaseback.

Fuel Tax Credit for Commercial Fishers

Each principal operator of a commercial fishing vessel who files an individual income tax return may claim an income tax credit for certain fuel taxes paid during the year.

To Claim This Credit. Complete Form N-163 and Schedule CR and attach them to your return.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Hotel Construction and Remodeling Tax Credit

Act 195, Session Laws of Hawaii 2000, provides a tax credit of 4% of the construction or renovation costs incurred during the taxable year for each qualified hotel facility located in Hawaii for taxable years beginning after December 31, 1998, and before January 1, 2003.

To Claim This Credit. Complete Form N-314 and Schedule CR and attach them to your return.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Motion Picture and Film Production Income Tax Credit

A taxpayer may claim an income tax credit of up to 4 percent of costs incurred, and of up to 7.25 percent of transient accommodations costs incurred in Hawaii in the production of motion picture or television films.

To Claim This Credit. Complete Form N-316 and Schedule CR and attach them to your return.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Tax Credit for Increasing Research Activities

Act 178, Session Laws of Hawaii (SLH) 1999, and Act 297, SLH 2000, provides a tax credit for increased research activities equal to the federal credit for research activities under Internal Revenue Code section 41 for taxable years beginning after December 31, 1999, and before January 1, 2006.

To Claim This Credit. Complete Form N-318 and Schedule CR and attach them to your return.

Deadline for claiming this credit. Claims for this credit, including any amended

claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Other Credits

Pro Rata Share of Taxes Withheld and Paid by a Partnership, Estate, Trust, or S Corporation on the Sale of Hawaii Real Property Interests

If taxes were withheld on the sale of your Hawaii real property, see the instructions for 2000 *Estimated Tax Payments* on page 37.

If the tax was withheld by a partnership, estate, trust or S corporation, and you are taxable on a pro rata share of the entity's gain on the sale, include **ONLY** the amount of your pro rata share of any net income taxes withheld and paid by the partnership, estate, trust or S corporation on Schedule CR, line 14a, and attach an explanation that includes the name and tax identification number of the entity withholding the tax.

Note: *If the partnership, estate, trust or S corporation filed a Form N-288C, "Application for Tentative Refund of Withholding on Dispositions of Hawaii Real Property Interests", you may not claim this credit for your share of the amount being refunded to the entity.*

Credit From a Regulated Investment Company

A shareholder of a regulated investment company is allowed a credit for the tax paid to the State by the company on the amount of capital gains which by section 852(b)(3)(D) of the Internal Revenue Code is required to be included in the shareholder's return. The regulated investment company will notify you of the undistributed capital gains amount and the tax paid, if any. If this credit applies to you, include the amount on Schedule CR, line 14b, and attach an explanation.

Line 51

Total Payments and Credits

Add lines 42 through 50. Enter the amount on this line.

Refund or Balance Due Line 52

Amount Overpaid

If line 51 is larger than line 41, line 51 minus line 41 is the amount overpaid. You can choose to have all, or part, of this amount refunded to you (line 53). The remainder, if any, can be applied to your estimated tax for 2001 (line 54).

Line 53 Refund

Enter the amount from line 52 that you want refunded to you. This line must be completed to receive a refund.

Line 54

Applied to 2001 Estimated Tax

Line 52 minus line 53. This is the amount that will be applied to your estimated tax for 2001. Enter this amount on line 54.

We will apply amounts to your account unless you attach a request to apply it to your spouse's account. The request should include your spouse's social security number and full name.

Line 55

Balance Due

If line 41 is larger than line 51, line 41 minus line 51 is your balance due. Use Form N-200V, Individual Income Tax Payment Voucher, to send your payment to the Department of Taxation.

Note: *If you include penalty and/or interest for the late filing of your return with your payment, identify and enter these amounts on a separate sheet of paper and attach to Form N-12. Do not include the penalty and/or interest amounts for the late filing of your return in the Balance Due on line 55.*

Note: *If you cannot pay the full amount you owe, you can ask to enter a payment agreement by attaching a letter requesting for a payment agreement, with the following information, to the front of your tax return: (1) Your name (as stated on the tax return), (2) Your social security number, (3) Type of tax (individual income tax), and (4) Period or year (calendar year 2000). You should, however, still send in payments until you are notified by the Department.*

Line 56

Underpayment of Estimated Tax Penalty

See the instructions for **Penalties and Interest** on page 39 and Form N-210, Underpayment of Estimated Tax by Individuals and Fiduciaries, to see if you owe a penalty for the underpayment of estimated taxes. If you owe a penalty, enter the penalty amount on Form N-12, line 56. Add the penalty amount to any tax due and enter the total on line 55. If you have an overpayment, subtract the penalty amount from the overpayment you show on line 52. However, if your overpayment is less than the penalty amount, enter the difference as a balance due on line 55.

Check the box at line 56 if Form N-210 is attached.

Line 57

2001 Forms

If your Form N-12 is prepared by someone else, or if you do not need Hawaii income tax forms mailed to you next year, check the box at line 57, and you will receive a preprinted label only.

Now continue with Step 6 below.

Step 6

Check your return to make sure it is correct.

Step 7

Sign and date your return.

Form N-11 or Form N-12 is not considered a valid return unless you sign it. If you are unable to sign the return (due to disease or injury, etc.), you can appoint an agent to sign your return. A return signed by an agent must have a power of attorney attached that authorizes the agent to sign for you. You can use Form N-848, Power of Attorney.

Be sure to date your return. If you have someone else prepare your return, you are still responsible for the correctness of the return.

Joint Return. Your spouse must also sign Form N-11 or Form N-12 if it is a joint return. If your spouse cannot sign because of disease or injury and tells you to sign, you can sign your spouse's name in the proper space on the return followed by the words "By (your name), Husband (or Wife)." Be sure to also sign in the space provided for your signature. Attach a dated statement, signed by you, to the return. The statement should include the form number of the return you are filing, the tax year, and the reason your spouse cannot sign, and that your spouse has agreed to your signing for him or her.

If you are the guardian of your spouse who is mentally incompetent, you can sign the return for your spouse as guardian.

If your spouse is unable to sign the return because he or she is serving in a combat zone, and you do not have a power of attorney or other statement, you can sign for your spouse. Attach a signed statement to your return that explains that your spouse is serving in a combat zone.

If your spouse cannot sign the joint return for any other reason, you can sign for your spouse only if you are given a valid power of attorney. Attach the power of attorney to your tax return.

If you are filing a joint return as the surviving spouse, see *Death of Taxpayer* on page 7.

Child's Return. If your child cannot sign the return, sign your child's name in the space provided. Then, add "By (your signature), parent for minor child."

Step 8

Did you have someone else prepare your return?

Note: You have the option of checking the "Yes" or "No" box in the signature area of your tax return to indicate whether you want to authorize the Department of Taxation to discuss your tax return with your paid preparer. If you check the "Yes" box on your tax return, and enter the name of your individual paid preparer, you are authoriz-

ing the Department to call your paid preparer to answer any questions that may arise during the processing of your tax return.

If you fill in your own return, the Paid Preparer's space should remain blank. If someone prepares your return and does not charge you, that person should not sign your return.

Generally, anyone who is paid to prepare your tax return must sign your return and fill in the other blanks in the Paid Preparer's Information area of your return. The preparer may furnish his or her alternative identifying number for income tax return preparers (PTIN) instead of his or her social security number.

If you have questions about whether a preparer is required to sign your return, please contact your taxation district office.

The preparer required to sign your return MUST complete the required preparer information and:

- Sign it, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)
- Give you a copy of your return in addition to the copy to be filed with your taxation district office.

Step 9

Attachments

Reminder: Federal Schedules A, B, C, D, E, and F are not required to be attached to Forms N-11 and N-12. However, keep these schedules with your records until the statute of limitations runs out for that return. Also, you are not required to attach a copy of the first page of the federal return to Form N-11.

Attach a copy of your Form(s) HW-2 and N-2, or federal Form(s) W-2 and 1099-G (unemployment compensation), to the front of Form N-11 or N-12 in the area designated. To the back of your return attach, in the following order:

- Schedule CR.
- Any other schedules, in alphabetical order.
- Other Hawaii N- series forms, in numerical order.
- Any other federal forms, in numerical order, used as a substitute for state forms (see *Related Federal/Hawaii Tax Forms* on page 3).
- Any other required attachments.

A return without the required schedules, forms, and attachments is incomplete. You must file a complete return on time to avoid paying penalties and interest for late filing.

If you need more space on forms or schedules, attach separate sheets and use the same arrangement as the printed forms. But show your totals on the printed forms. Please use sheets that are the same size as the forms and schedules. Be sure to put your name and social security number on these separate sheets.

If you owe tax, be sure to use Form N-200V to send your payment to the Department of Taxation. If you are asking to enter a payment agreement, attach the letter requesting for a payment agreement to the front of Form N-11 or N-12.

Reminders

Processing of Your Tax Return

In general, refunds due to you are issued within 8 weeks from the date your return is filed with the Department of Taxation. However, it may take additional time if you filed your return close to the April 20 filing deadline, if errors were made in completing your return, or you moved and did not change your address in writing with the district tax office with which you filed your return.

Please do not contact the Department regarding the status of your tax return until at least 4 weeks have passed if you filed your tax return in January or February, or until at least 6 weeks have passed if you filed your tax return in March or April.

Penalties and Interest

Late Filing of Return. The law provides a penalty of 5% of the tax due for each month, or part of a month, the return is late (maximum 25%) unless you can show reasonable cause for the delay. If you file a return late, attach a full explanation to your return.

Extensions. If you are unable to file your Hawaii tax return by April 20, 2001, file Form N-101A, *Application for Automatic Extension of Time to File Hawaii Individual Income Tax Return*, to receive an automatic four month extension. Federal Form 4868, *Application for Automatic Extension of Time To File U.S. Individual Income Tax Return*, may be used in lieu of Form N-101A. You should estimate the amount of tax you think will be due, and pay any tax you think you will owe. If, after April 20, you find that your estimate of the tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay any estimated additional tax with another Form N-101A or federal Form 4868.

Interest. Interest will be charged on taxes not paid by their due date, even if an extension of time to file is granted. The interest rate for not paying tax when due is 2/3 of 1% of the unpaid amount for each month or part of a month it remains unpaid.

Failure to pay tax after filing timely returns. If a return is timely filed and the tax due is not completely paid within 60 days of the due date of the return, an amount up to 20% of the unpaid tax will be added to the tax due.

Underpayment of estimated taxes. You may be subject to a penalty for not paying enough estimated tax if your tax payments, including withholding, do not total the smallest of:

- 1) 90% (66 2/3% for farmers and fishermen) of the 2000 tax liability; or
- 2) 100% of the tax shown on the 1999 return (110% of that amount if you are not a farmer or a fisherman and your adjusted gross income on that return is more than \$150,000 (\$75,000 for married filing separately).

There are special rules for farmers and fishermen.

For more information, see Form N-210, Underpayment of Estimated Tax by Individuals and Fiduciaries.

Change of Address

If your mailing address changes after you file your return, you must notify the Department in writing of the change in addition to notifying the post office serving your former address. Failure to do so may prevent any refund due to you from being delivered (the U.S. Postal Service is not permitted to forward your State refund check), and delay important notices or correspondence to you regarding your return. Be sure to include your name(s) and social security number(s) as printed on your return in any correspondence with the Department.

How Long Should Records Be Kept?

Keep records of income, deductions, and credits shown on your tax return, as well as any worksheets you used, until the statute of limitations runs out for that return. Usually this is three years from the date the return was due or filed, or three years from the date the tax was paid, whichever is later. Also keep copies of your filed tax returns and any Forms W-2 or 1099 you received as part of your records. You should keep some records longer. For example, property records (including those on your home) should be kept as long as they are needed to figure the basis

of the original or replacement property. For more details, see federal Publication 552, Recordkeeping for Individuals.

Amended Return

If you file your income tax return and later become aware of any changes you must make to income, deductions, or credits, file Form N-188X, Amended Individual Income Tax Return, to change the Form N-11 or N-12 you already filed.

You may also file an amended return on Form N-11 or N-12, if you have the form for the year you are amending. (You cannot file a 1999 amended return on a 2000 Form N-11.) Write the word "AMENDED" in the upper left hand corner of the return, and fill in the return with all of the correct information.

If you paid additional tax with your original return, include that amount on the amended Form N-11, line 49. If you are filing an amended return on Form N-12, include the amount paid in the total on line 14c of Schedule CR. Write "Additional tax paid with original return" on the dotted line to the left of the total. If you claimed a refund on your original return, subtract that amount from the amended Form N-11, line 49. If you are filing an amended return on Form N-12, subtract the amount of the refund from line 14c of Schedule CR. If Form N-11, line 49 or Schedule CR, line 14c was blank on your original return, show the refund amount in parentheses.

You can get prior year forms from your local district tax office or off the Internet. See page 7 for the location of your district tax office or phone number to request the forms you need, and for the Department's website address.

Change in Federal Taxable Income

In general, a change to your federal return, whether it is made by you (on federal Form 1040X) or by the Internal Revenue Service, must be reported to the State of Hawaii.

- 1) Section 235-101(b), HRS, requires a report to the Director of Taxation if the amount of IRC taxable income is changed, corrected, adjusted or recomputed as stated in (3).
- 2) This report must be made:
 - a) Within 90 days after a change, correction, adjustment or recomputation is finally determined.
 - b) Within 90 days after an amended return is filed.
- 3) A report within the time set out in (2) is required if:
 - a) The amount of taxable income as returned to the United States is changed, corrected, or adjusted by an officer of the United States or other competent authority.
 - b) A change in taxable income results from a renegotiation of a contract with the United States or a subcontract thereunder.
 - c) A recomputation of the income tax imposed by the United States under the Internal Revenue Code results from any cause.
 - d) An amended income tax return is made to the United States.
- 4) The statutory period for the assessment of any deficiency or the determination of any refund attributable to the report shall not expire before the expiration of one year from the date the Department is notified by the taxpayer or the Internal Revenue Service, whichever is earlier, of such a report in writing.

Instructions for Schedule X — Tax Credits

Purpose

Use Schedule X to claim the low-income refundable tax credit, credit for low-income household renters, and the credit for child and dependent care expenses. **Even if you have no taxable income, you should complete and file Schedule X to claim these credits so they can be refunded to you.**

Warning: The low-income refundable tax credit and the credit for low-income household renters **MUST** be claimed on or before the end of the twelfth month following the end of the taxable year. If you do not claim these credits within that period, the credits are **waived** and **cannot** be claimed later, even on an amended return.

Part I

Low-Income Refundable Tax Credit

Each resident taxpayer who files an individual income tax return for the taxable year, including those who have no income or no income taxable under chapter 235, HRS, may claim this credit provided that the taxpayer is not eligible to be claimed as a dependent for federal or State income tax purposes by another taxpayer.

Qualified Exemptions

The low-income refundable tax credit may be claimed for each resident individual who:

- Was a resident of Hawaii and was physically present in Hawaii for more than nine months during the taxable year;
- Is not claimed and is not eligible to be claimed as a dependent by any taxpayer for

federal or Hawaii individual income tax purposes; and

- Was not confined in jail, prison, or a youth correctional facility for the full taxable year.

For Whom the Credit May Be Claimed

A resident taxpayer filing Form N-11, N-12, or N-13, or a part-year resident taxpayer filing Form N-15 may claim the credit for any of the following people who are "qualified exemptions" as defined above:

- The taxpayer's self;
- The taxpayer's spouse, if the spouse is filing jointly with the taxpayer;
- The taxpayer's dependents; and
- The taxpayer's minor children receiving support from the Department of Human

Services of the State, social security survivor benefits, and the like.

Birth or Death of a Qualified Exemption

- A person who dies during the year may be a qualified exemption so long as the person was alive and physically present within the State for more than nine months. If a person who was continuously living in Hawaii died after September 30, 2000, that person could still be a qualified exemption.
- A child who is born during 2000 could be a qualified exemption if the mother was physically present in the State while pregnant with the child and the total days of gestation and life after birth total more than nine months during the taxable year.

Line 1

Adjusted Gross Income

If the adjusted gross income shown on your return (Form N-11, line 19; or Form N-12, line 32) is over \$20,000, stop here; you cannot take this credit. However, you may claim the credit for a minor child receiving support from the Department of Human Services, etc.

Married filing separately. If you are married filing separately, you must add your spouse's adjusted gross income to your own. If you are married filing separately and your spouse is a nonresident, you need to determine your spouse's adjusted gross income from all sources, within and outside of Hawaii, and add that amount to your own adjusted gross income. If the total is over \$20,000, you cannot claim this credit.

Line 2

Qualified Exemptions

On line 2, enter the names of all qualified exemptions. Start with yourself, enter your spouse's name if you are filing a joint return, and list your dependent children. List **only** persons who are qualified exemptions.

If married filing separately, only one spouse may claim the dependents.

Enter the number of qualified persons on line 2.

Line 3

Minor Children Receiving Public Support

On line 3, list your minor children who are also qualified exemptions, and who receive more than half of their support from the Department of Human Services, Social Security benefits, and other government payments. If you are married filing separately, only one spouse may claim each child. Enter the number of children here, and on the space provided beside Form N-11, line 40; or Form N-12, line 46.

Line 5

If you are married filing separately and your spouse is a nonresident, you need to determine your spouse's adjusted gross income

from all sources, within and outside of Hawaii.

Line 10

Amount of the Credit

Add lines 8 and 9. Enter this amount on Form N-11, line 40; or Form N-12, line 46.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Part II

Credit for Low-Income Household Renters

Each resident taxpayer who occupies and pays rent for real property within the State as his or her residence and who files an individual income tax return for the taxable year, including those who have no income or no income taxable under chapter 235, HRS, may claim a tax credit of \$50 per **qualified exemption**, including the additional exemption for taxpayers age 65 or over, provided the following four conditions are met:

- The taxpayer is not eligible to be claimed as a dependent for federal or State income tax purposes by another taxpayer;
- The taxpayer has adjusted gross income of less than \$30,000; and
- The taxpayer has paid more than \$1,000 in rent during the taxable year.
- The rented property is NOT partly or wholly exempt from real property tax. (For example, county or State low-income housing projects, military housing, dormitories in schools, residential real property owned by a nonprofit organization, and homes in which the owner occupies a portion of the property, may be partly or wholly exempted from real property tax.)

Note: *Minor children receiving more than half of their support from the State Department of Human Services, Social Security benefits, and the like, are NOT considered qualified exemptions for purposes of claiming this credit. A child listed in line 3 of Part I does not count toward this credit.*

A "residence" is defined as the dwelling place that constitutes the principal residence of the taxpayer or his or her immediate family in this State.

"Rent" means the amount paid in cash in any taxable year for the occupancy of a residence. Rent does not include:

- Charges for utilities, parking stalls, storage of goods, yard services, furniture, furnishings, and the like;
- Rental claimed as a deduction from gross income or adjusted gross income for income tax purposes;
- Ground rental paid for use of land only; and
- Rental allowances or rental subsidies received (i.e. housing allowance received from the armed forces or the Hawaii Housing Authority.).

Line 1

Adjusted Gross Income

If the adjusted gross income (Form N-11, line 19; or Form N-12, line 32) shown on your return is more than \$30,000, **stop here**; you cannot take this credit.

Married filing separately. If you are married filing separately, you must add your spouse's adjusted gross income to your own. If you are married filing separately and your spouse is a nonresident, you need to determine your spouse's adjusted gross income from all sources, within and outside of Hawaii, and add that amount to your own adjusted gross income. If the **total** is more than \$30,000, you cannot claim this credit.

Line 2

Resident for More Than Nine Months

If you are a resident who has not been physically present in Hawaii for more than 9 months in 2000, **stop here**; you cannot take this credit.

Line 3

Dependent of Another Taxpayer

If you can be claimed as a dependent on another person's return, **whether or not** that person claims you, **stop here**; you cannot take this credit.

Line 4

Your Addresses

List your most recent address. Fill in all of the required information. If you lived in more than one location during 2000, attach a separate sheet listing the same information for the other locations.

Do not list any location that was partly or wholly exempt from real property tax, such as:

- County or State low-income housing projects;
- Military housing; or
- Dormitories in schools or other nonprofit organizations.

Line 5

Rent You Paid

Enter the total amount of rent **you paid** during 2000 to all of the locations listed on line 4. If you are sharing or were sharing the rent with somebody else, list only your share of the rent here.

Line 6

Exclusions

Enter that portion of the amount on line 5 which:

- Is for ground rent, utilities, goods, or services;
- You claimed as a deduction anywhere on your tax return; or

- You were reimbursed, through a rental allowance or rental subsidy from any source.

Line 7

Line 5 minus line 6. If this amount is less than \$1,000, **stop here**; you cannot take this credit.

Line 8

Qualified Exemptions

- Enter the number from Schedule X, Part I, line 2. If you did not claim the low-income refundable tax credit, complete Part I, line 2, and enter amount here.
- Enter the number of persons who would have been listed in Part I, line 2 as qualified exemptions except that they were in prison, a youth correctional facility, or jail for the entire taxable year.
- If you are a qualified exemption and you are age 65 or over, enter 1. Otherwise, enter 0.
- If you are married and filing a joint return or married and filing separately where your spouse is not filing a Hawaii return, had no income, and was not the dependent of someone else; and your spouse is a qualified exemption; and your spouse is age 65 or over; enter 1. Otherwise, enter 0.
- Add lines **a** through **d**. Enter the result here and on line 8 of Schedule X, Part II.

Line 9

Amount of the Credit

Line 8 times \$50. Enter this amount on Form N-11, line 41; or Form N-12, line 47.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Part III

Credit for Child and Dependent Care Expenses

If you maintain a household that included a child under age 13 or a dependent or spouse incapable of self-care, you may be allowed this credit for expenses you paid during the taxable year to care for your dependent so you could work.

If you filed federal Form 2441 or Form 1040A, Schedule 2

If you filed either federal form, you are probably eligible for the Hawaii credit as well. Instead of filling out all of Part III, follow these steps:

- Fill in Section A, Care Provider Information. Be sure to include the care providers' general excise tax license numbers in column (d).

- In Section B, line 2, enter the amount from line 10 of Form 2441 or Schedule 2. Then go to Section B, line 11.
- In Section B, line 11, enter the amount from line 19 of Form 2441 or Schedule 2.
 - If you are filing Form N-12, include this amount on the wages line (line 7) of Form N-12, and write "DCB" on the dotted line next to line 7.
 - If you are filing Form N-11, do not add this amount to Form N-11, line 10, because it is already included in your federal AGI.
 - Then go to Section C, line 20.
- In Section C, line 20, enter the amount from line 6 of Form 2441 or Schedule 2.
- Then go to Section C, lines 21, 22, and 23, to figure your credit.
- Be sure to complete line 16 (information on the qualifying person).

Who May Claim the Credit

If you are a resident taxpayer who files an individual income tax return for a taxable year, you are not claimed or eligible to be claimed as a dependent on another taxpayer's federal or Hawaii income tax return, and you maintain a household which includes one or more qualifying persons (as defined on this page), you may be allowed a credit against your income tax. The credit ranges from 15% to 25% of employment-related expenses (up to certain limitations) PAID during the taxable year in order to enable you to work either full or part time for an employer or as a self-employed individual.

Maintaining a Household

You will be treated as maintaining a household for any period only if you furnish over half the cost of maintaining the household for that period. If you are married during that time, you and your spouse must provide over half the maintenance cost for the period.

The expenses of maintaining a household include property taxes, mortgage interest, rent, utility charges, upkeep and repairs, property insurance, and food consumed on the premises. They do not include the cost of clothing, education, medical treatment, vacations, life insurance, and transportation.

Qualifying Person

A qualifying person is any one of the following persons:

- Any person under age 13 whom you claim as a dependent (but see special rule (4) below, Children of Divorced or Separated Parents).
- Your disabled spouse who is mentally or physically unable to care for himself or herself.
- Any disabled person who is mentally or physically unable to care for himself or herself and whom you claim as a dependent, or could claim as a dependent except that he or she had income of \$2,800 or more.

Employment-related Expenses

Employment-related expenses are those paid for the following, but only if paid to enable you to be gainfully employed:

(1) *Expenses for Household Services.* Expenses will be considered for household services in your home if they are for the ordinary and usual services necessary for the operation of the home, and bear some relationship to the qualifying person. For example, payment for services of a domestic maid or cook ordinarily will be considered expenses for household services if performed at least partially for the benefit of the qualifying person.

(2) *Expenses for the Care of a qualifying person.* Expenses will be considered for the care of one or more qualifying persons if their main purpose was to assure that individual's well-being and protection. Payments for food, clothing, or education are not such expenses. However, if the care provided includes expenses that cannot be separated, the full amount paid will be considered for the qualifying person's care. Thus, the full amount paid to a nursery school will be considered for the care of a child even though the school also furnishes lunch. Educational expenses for a child in the first or higher-grade level are not expenses for the child's care.

You may NOT include any amount paid for services outside your household at a camp where the qualifying person stays overnight.

Do not include services outside your household as employment-related expenses for your spouse or a dependent age 13 or older. However, services outside your household are employment-related expenses for a dependent who has not reached his or her 13th birthday or for an individual who regularly spends at least eight hours each day in your household.

You may include expenses incurred for qualified dependent care centers as employment-related expenses. The dependent care center must comply with all applicable laws, rules, and regulations of Hawaii if the center is located within Hawaii. If the center is located outside Hawaii, the center must comply with all applicable laws, rules, and regulations of the state or country in which the center is located. Furthermore, these centers must provide care for more than six individuals (other than individuals who reside at the center), and must receive a fee, payment, or grant providing services for any of the individuals (regardless of whether such center is operated for profit).

Note: *Payments made to the State of Hawaii A+ Program qualify for the credit.*

Medical Expenses

Some dependent care expenses may qualify as medical expenses. If you cannot use all the medical expenses to qualify for this credit because of the dollar limit or earned income limit (explained later), you can take the rest of these expenses as an itemized deduction for medical expenses. But if you deduct the medical expenses first on Worksheet A-1,

you cannot use any part of these expenses on Schedule X.

Special Rules

(1) *Married Couples Must File Joint Returns.* If you are married at the end of the taxable year, the credit for employment-related expenses is allowable only if you and your spouse file a joint return for the taxable year.

(2) *Marital Status.* If you are legally separated from your spouse under a decree of divorce or separate maintenance, you are not considered married.

(3) *Certain Married Individuals Living Apart and Filing Separate Returns.* If during the last 6 months of the taxable year your spouse was not a member of your household and you (a) maintained a household which was for more than one-half of the taxable year the principal place of abode of a qualifying person, and (b) furnished over half of the cost of maintaining such household during the taxable year, then you are not considered married for purposes of the credit or the exclusion.

(4) *Children of Divorced or Separated Parents.* If you were divorced, legally separated, or lived apart from your spouse during the last 6 months of 2000, you may be able to claim the credit even if your child is not your dependent. If your child is not your dependent, he or she is a qualifying person if all five of the following apply:

1. You had custody of the child for the longer period during the year;
2. The child received over half of his or her support from one or both of the parents;
3. The child was in the custody of one or both of the parents over half of the year;
4. The child was under age 13, or was physically or mentally unable to care for himself or herself; and
5. The child is not your dependent because:
 - a. As the custodial parent, you signed federal Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or a similar statement, agreeing not to claim the child's exemption for 2000; or
 - b. You were divorced or separated before 1985 and your divorce decree or written agreement states that the other parent can claim the child's exemption, and the other parent provides at least \$600 in child support during the year. Note: *This rule does not apply if your decree or agreement was changed after 1984 to specify that the other parent cannot claim the child's exemption.*

(5) *Payments to a Related Individual.* You can count work-related expenses you pay to relatives who are not your dependents, even if they live in your home. However, do not count any amounts you pay to:

1. A dependent for whom you (or your spouse if you are married) can claim an exemption, or
2. Your child who is under age 19 at the end of the year, even if he or she is not your dependent.

Line 1

Care Providers

Complete columns (a) through (e) for each person or organization that provided the care. If you do not give the information asked for in each column, or if the information you give is not correct, your credit and, if applicable, the exclusion of employer-provided dependent care benefits may be disallowed.

You can use **Form HW-16**, "Dependent Care Provider's Identification and Certification", to get the correct information from the care provider. (This form is available at your district tax office.) If the provider does not comply with your request to certify the information, complete the entries you can, such as the provider's name and address. Write "See attached" in the columns for which you do not have the provider's certification of information. Attach a statement that you requested the information from the care provider, but the provider did not comply with your request. You must keep records to show that you exercised due diligence in attempting to provide the required information. For more details, including what is considered "due diligence," see federal Publication 503.

Columns (a) and (b). Enter the care provider's name and address. If you were covered by your employer's dependent care plan and your employer furnished the care (either at your workplace or by hiring a care provider), enter your employer's name in column (a), write "See W-2" in column (b), and leave columns (c) through (e) blank. But if your employer paid a third party (not hired by your employer) on your behalf to provide the care, you must give information on the third party in columns (a) through (e).

Column (c). If the care provider is an individual, enter his or her social security number (SSN). If the individual is an alien and was issued an individual taxpayer identification number (ITIN) by the IRS, enter the ITIN. For other than an individual, enter provider's federal employer identification number (FEIN). If the provider is a tax-exempt organization, write "Tax-Exempt" in column (c).

Column (d). Enter the care provider's general excise tax license number. If the provider is a tax-exempt charitable organization (IRC section 501(c)(3)), enter "Tax-Exempt".

Column (e). Enter the total amount you *actually paid* during the taxable year to the care provider. Also include amounts your employer paid on your behalf to a third party. It does not matter when the expenses were incurred. Do not reduce this amount by any reimbursement you received.

Line 2

Employer-Paid Dependent Care Benefits

If you received dependent care benefits from an employer (you have a federal form W-2 that has an amount in Box 10), and:

- You are claiming the federal credit, see *If you filed federal Form 2441 or Form 1040A, Schedule 2* on page 42.
- You filled out federal Form 2441 or Form 1040A, Schedule 2, but it said you cannot take the credit, then you cannot take the Hawaii credit either.
- You are not filing a federal return, then enter the amount shown in Box 10 of your W-2 form(s).

Line 3

Amount Forfeited

If you participated in an employee plan in which the amount you contributed to an employer-paid dependent care benefit plan was deducted from your income, and you did not receive the full benefit from this plan, you may be entitled to deduct the amount forfeited on this line. (See your employer for the forfeited amount you are allowed to deduct.)

Line 7

Your Earned Income

In general, earned income is wages, salaries, tips, and other employee compensation. It also includes net earnings from self-employment. For more information, see the instructions to lines 18 and 19.

Line 8

Spouse's Earned Income

If your filing status is Married Filing Jointly, enter your spouse's earned income on this line.

If your filing status is Married Filing Separately, see *Certain Married Individuals Living Apart and Filing Separate Returns* discussed earlier. If you are considered unmarried under that rule, enter your earned income (from line 7) on this line; on line 10, enter the smaller of the amount from line 9 or \$5,000. If you are **not** considered unmarried under that rule, enter your spouse's earned income on line 8.

If your spouse was a student or disabled in 2000, see *Spouse Who Is a Full-time Student or Is Disabled*. On line 10, enter the smaller of the amount from line 9 or \$2,500.

All other taxpayers should enter the amount on line 7.

Line 11

Taxable Benefits

Line 4 minus line 10. Also, include this amount on line 7 of Form N-12. On the corresponding dotted line write "DCB". **However**, if you are filing Form N-11, this amount is included in your federal AGI, and no additional adjustment needs to be made.

Line 16

Qualifying Person(s)

Complete columns (a) through (d) for each qualifying person. If you have more than two qualifying persons, attach a statement to your return with the required information.

Be sure to put your name and social security number on the statement. Also, write "See attached" on the dotted line next to line 17.

Column (a). Enter each qualifying person's name.

Column (b). Enter the qualifying person's relationship to you.

Column (c). Enter the qualifying person's social security number.

Column (d). Enter the qualified expenses you incurred and paid in 2000 for the person listed in column (a). Do not include in column (d) qualified expenses:

- You incurred in 2000 but did not pay until 2001. You may be able to use these expenses to increase your 2001 credit.
- You incurred in 1999 but did not pay until 2000. Instead, see the instructions for line 23 below.
- You prepaid in 2000 for care to be provided in 2001. These expenses may only be used to figure your 2001 credit.

Lines 18 and 19

Earned Income Limit

The amount of your qualified expenses cannot be more than your earned income or, if married filing a joint return, the smaller of your earned income or your spouse's earned income.

In general, earned income is wages, salaries, tips, and other employee compensation.

It also includes net earnings from self-employment.

Unmarried taxpayers. If you are unmarried at the end of 2000 or are treated as being unmarried at the end of the year, enter your earned income on line 18.

Married Taxpayers. If you are married filing a joint return, figure each spouse's earned income separately and disregard community property laws. Enter your earned income on line 18 and your spouse's earned income on line 19.

Spouse Who Is a Full-time Student or Is Disabled. If your spouse was a full-time student or was mentally or physically unable to care for himself or herself, figure your spouse's earned income on a monthly basis to determine your spouse's earned income for the year. For each month that your spouse was disabled or a full-time student, your spouse is considered to have earned income of not less than \$200 a month (\$400 a month if more than one qualifying person was cared for in 2000). But if your spouse also worked during any month and earned more than that amount, use his or her actual earned income.

For any month that your spouse was not disabled or a full-time student, use your spouse's actual earned income if your spouse worked during the month.

If, in the same month, both you and your spouse were full-time students and did not work, you cannot use any amount paid that

month to figure the credit. The same applies to a couple who did not work because neither was capable of self-care.

A full-time student is one who was enrolled in a school for the number of hours or classes that is considered full time. The student must have been enrolled at least 5 months during 2000.

Self-employment Income. You must reduce your earned income by any loss from self-employment. If you only have a loss from self-employment, or your loss is more than your other earned income, you cannot take the credit.

Line 23

Amount of the Credit

If you had qualified expenses for 1999 that you did not pay until 2000, you may be able to increase the amount of credit you can take in 2000. To do this, multiply the 1999 expenses you paid in 2000 by the applicable percentage from the table on line 22 that applies to your 1999 adjusted gross income. Your 1999 expenses must be within the 1999 limits. Attach a computation showing how you figured the increase. If you can take a credit for your 1999 expenses, write "PYE" and the amount of the credit on the dotted line next to line 23. Enter the total amount of the credit on line 23. Also enter this amount on Form N-11, line 42; or Form N-12, line 48.

**2000
TAX TABLES
AND
TAX RATE SCHEDULES
FOR INDIVIDUALS**

**Tax Tables Must Be Used By Persons
With Taxable Income Of Less Than
\$100,000**

2000 Hawaii Tax Table

Based on Taxable Income
For persons with taxable
incomes of less than
\$100,000

Example: Mr. & Mrs. Brown are filing a joint return. Their taxable income is \$23,270. First, they find the \$23,250 - 23,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,288. This is the tax amount they must write on the tax line of their return.

| At least | | But less than | Single or Married filing separately | | | Married filing jointly * | | | Head of a household | | |
|----------|--|---------------|-------------------------------------|--|--|--------------------------|--|--|---------------------|--|--|
| 23,250 | | 23,300 | 1,551 | | | 1,288 | | | 1,401 | | |
| 23,300 | | 23,350 | 1,555 | | | 1,291 | | | 1,404 | | |
| 23,350 | | 23,400 | 1,559 | | | 1,295 | | | 1,408 | | |

| If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | |
|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| Your tax is — | | | | | Your tax is — | | | | | Your tax is — | | | | |
| 0 | 50 | 0 | 0 | 0 | 2,500 | 2,550 | 52 | 40 | 40 | 5,000 | | | | |
| 50 | 100 | 1 | 1 | 1 | 2,550 | 2,600 | 54 | 41 | 41 | 5,000 | 5,050 | 180 | 104 | 127 |
| 100 | 150 | 2 | 2 | 2 | 2,600 | 2,650 | 56 | 42 | 42 | 5,050 | 5,100 | 183 | 106 | 129 |
| 150 | 200 | 3 | 3 | 3 | 2,650 | 2,700 | 58 | 43 | 43 | 5,100 | 5,150 | 187 | 108 | 131 |
| 200 | 250 | 4 | 4 | 4 | 2,700 | 2,750 | 60 | 44 | 44 | 5,150 | 5,200 | 190 | 110 | 133 |
| | | | | | | | | | | 5,200 | 5,250 | 193 | 112 | 135 |
| 250 | 300 | 4 | 4 | 4 | 2,750 | 2,800 | 62 | 44 | 44 | | | | | |
| 300 | 350 | 5 | 5 | 5 | 2,800 | 2,850 | 64 | 45 | 45 | 5,250 | 5,300 | 197 | 114 | 137 |
| 350 | 400 | 6 | 6 | 6 | 2,850 | 2,900 | 66 | 46 | 46 | 5,300 | 5,350 | 200 | 116 | 139 |
| 400 | 450 | 7 | 7 | 7 | 2,900 | 2,950 | 68 | 47 | 47 | 5,350 | 5,400 | 204 | 118 | 141 |
| 450 | 500 | 8 | 8 | 8 | 2,950 | 3,000 | 70 | 48 | 48 | 5,400 | 5,450 | 207 | 120 | 143 |
| | | | | | | | | | | 5,450 | 5,500 | 210 | 122 | 145 |
| 500 | 550 | 8 | 8 | 8 | 3,000 | | | | | | | | | |
| 550 | 600 | 9 | 9 | 9 | 3,000 | 3,050 | 72 | 48 | 49 | 5,500 | 5,550 | 214 | 123 | 146 |
| 600 | 650 | 10 | 10 | 10 | 3,050 | 3,100 | 74 | 49 | 51 | 5,550 | 5,600 | 217 | 125 | 148 |
| 650 | 700 | 11 | 11 | 11 | 3,100 | 3,150 | 76 | 50 | 53 | 5,600 | 5,650 | 221 | 127 | 150 |
| 700 | 750 | 12 | 12 | 12 | 3,150 | 3,200 | 78 | 51 | 55 | 5,650 | 5,700 | 224 | 129 | 152 |
| | | | | | 3,200 | 3,250 | 80 | 52 | 57 | 5,700 | 5,750 | 227 | 131 | 154 |
| 750 | 800 | 12 | 12 | 12 | | | | | | | | | | |
| 800 | 850 | 13 | 13 | 13 | 3,250 | 3,300 | 82 | 52 | 59 | 5,750 | 5,800 | 231 | 133 | 156 |
| 850 | 900 | 14 | 14 | 14 | 3,300 | 3,350 | 84 | 53 | 61 | 5,800 | 5,850 | 234 | 135 | 158 |
| 900 | 950 | 15 | 15 | 15 | 3,350 | 3,400 | 86 | 54 | 63 | 5,850 | 5,900 | 238 | 137 | 160 |
| 950 | 1,000 | 16 | 16 | 16 | 3,400 | 3,450 | 88 | 55 | 65 | 5,900 | 5,950 | 241 | 139 | 162 |
| | | | | | 3,450 | 3,500 | 90 | 56 | 67 | 5,950 | 6,000 | 244 | 141 | 164 |
| 1,000 | | | | | | | | | | 6,000 | | | | |
| 1,000 | 1,050 | 16 | 16 | 16 | 3,500 | 3,550 | 91 | 56 | 68 | 6,000 | 6,050 | 248 | 143 | 167 |
| 1,050 | 1,100 | 17 | 17 | 17 | 3,550 | 3,600 | 93 | 57 | 70 | 6,050 | 6,100 | 251 | 145 | 170 |
| 1,100 | 1,150 | 18 | 18 | 18 | 3,600 | 3,650 | 95 | 58 | 72 | 6,100 | 6,150 | 255 | 147 | 174 |
| 1,150 | 1,200 | 19 | 19 | 19 | 3,650 | 3,700 | 97 | 59 | 74 | 6,150 | 6,200 | 258 | 149 | 177 |
| 1,200 | 1,250 | 20 | 20 | 20 | 3,700 | 3,750 | 99 | 60 | 76 | 6,200 | 6,250 | 261 | 151 | 180 |
| | | | | | | | | | | | | | | |
| 1,250 | 1,300 | 20 | 20 | 20 | 3,750 | 3,800 | 101 | 60 | 78 | 6,250 | 6,300 | 265 | 153 | 184 |
| 1,300 | 1,350 | 21 | 21 | 21 | 3,800 | 3,850 | 103 | 61 | 80 | 6,300 | 6,350 | 268 | 155 | 187 |
| 1,350 | 1,400 | 22 | 22 | 22 | 3,850 | 3,900 | 105 | 62 | 82 | 6,350 | 6,400 | 272 | 157 | 191 |
| 1,400 | 1,450 | 23 | 23 | 23 | 3,900 | 3,950 | 107 | 63 | 84 | 6,400 | 6,450 | 275 | 159 | 194 |
| 1,450 | 1,500 | 24 | 24 | 24 | 3,950 | 4,000 | 109 | 64 | 86 | 6,450 | 6,500 | 278 | 161 | 197 |
| | | | | | 4,000 | | | | | | | | | |
| 1,500 | 1,550 | 24 | 24 | 24 | 4,000 | 4,050 | 112 | 65 | 88 | 6,500 | 6,550 | 282 | 162 | 201 |
| 1,550 | 1,600 | 25 | 25 | 25 | 4,050 | 4,100 | 115 | 67 | 90 | 6,550 | 6,600 | 285 | 164 | 204 |
| 1,600 | 1,650 | 26 | 26 | 26 | 4,100 | 4,150 | 119 | 69 | 92 | 6,600 | 6,650 | 289 | 166 | 208 |
| 1,650 | 1,700 | 27 | 27 | 27 | 4,150 | 4,200 | 122 | 71 | 94 | 6,650 | 6,700 | 292 | 168 | 211 |
| 1,700 | 1,750 | 28 | 28 | 28 | 4,200 | 4,250 | 125 | 73 | 96 | 6,700 | 6,750 | 295 | 170 | 214 |
| | | | | | | | | | | | | | | |
| 1,750 | 1,800 | 28 | 28 | 28 | 4,250 | 4,300 | 129 | 75 | 98 | 6,750 | 6,800 | 299 | 172 | 218 |
| 1,800 | 1,850 | 29 | 29 | 29 | 4,300 | 4,350 | 132 | 77 | 100 | 6,800 | 6,850 | 302 | 174 | 221 |
| 1,850 | 1,900 | 30 | 30 | 30 | 4,350 | 4,400 | 136 | 79 | 102 | 6,850 | 6,900 | 306 | 176 | 225 |
| 1,900 | 1,950 | 31 | 31 | 31 | 4,400 | 4,450 | 139 | 81 | 104 | 6,900 | 6,950 | 309 | 178 | 228 |
| 1,950 | 2,000 | 32 | 32 | 32 | 4,450 | 4,500 | 142 | 83 | 106 | 6,950 | 7,000 | 312 | 180 | 231 |
| 2,000 | | | | | | | | | | | | | | |
| 2,000 | 2,050 | 33 | 32 | 32 | 4,500 | 4,550 | 146 | 84 | 107 | | | | | |
| 2,050 | 2,100 | 35 | 33 | 33 | 4,550 | 4,600 | 149 | 86 | 109 | | | | | |
| 2,100 | 2,150 | 37 | 34 | 34 | 4,600 | 4,650 | 153 | 88 | 111 | | | | | |
| 2,150 | 2,200 | 39 | 35 | 35 | 4,650 | 4,700 | 156 | 90 | 113 | | | | | |
| 2,200 | 2,250 | 41 | 36 | 36 | 4,700 | 4,750 | 159 | 92 | 115 | | | | | |
| | | | | | | | | | | | | | | |
| 2,250 | 2,300 | 43 | 36 | 36 | 4,750 | 4,800 | 163 | 94 | 117 | | | | | |
| 2,300 | 2,350 | 45 | 37 | 37 | 4,800 | 4,850 | 166 | 96 | 119 | | | | | |
| 2,350 | 2,400 | 47 | 38 | 38 | 4,850 | 4,900 | 170 | 98 | 121 | | | | | |
| 2,400 | 2,450 | 49 | 39 | 39 | 4,900 | 4,950 | 173 | 100 | 123 | | | | | |
| 2,450 | 2,500 | 51 | 40 | 40 | 4,950 | 5,000 | 176 | 102 | 125 | | | | | |

*This column must also be used by qualifying widow(er)

Continued on next page

2000 Hawaii Tax Table (Continued)

| If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | |
|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| Your tax is — | | | | | Your tax is — | | | | | Your tax is — | | | | |
| 7,000 | | | | | 10,000 | | | | | 13,000 | | | | |
| 7,000 | 7,050 | 316 | 182 | 235 | 10,000 | 10,050 | 528 | 358 | 439 | 13,000 | 13,050 | 747 | 562 | 647 |
| 7,050 | 7,100 | 319 | 184 | 238 | 10,050 | 10,100 | 531 | 361 | 442 | 13,050 | 13,100 | 751 | 565 | 650 |
| 7,100 | 7,150 | 323 | 186 | 242 | 10,100 | 10,150 | 535 | 365 | 446 | 13,100 | 13,150 | 754 | 569 | 654 |
| 7,150 | 7,200 | 326 | 188 | 245 | 10,150 | 10,200 | 539 | 368 | 449 | 13,150 | 13,200 | 758 | 572 | 658 |
| 7,200 | 7,250 | 329 | 190 | 248 | 10,200 | 10,250 | 542 | 371 | 452 | 13,200 | 13,250 | 762 | 575 | 661 |
| 7,250 | 7,300 | 333 | 192 | 252 | 10,250 | 10,300 | 546 | 375 | 456 | 13,250 | 13,300 | 766 | 579 | 665 |
| 7,300 | 7,350 | 336 | 194 | 255 | 10,300 | 10,350 | 549 | 378 | 459 | 13,300 | 13,350 | 769 | 582 | 668 |
| 7,350 | 7,400 | 340 | 196 | 259 | 10,350 | 10,400 | 553 | 382 | 463 | 13,350 | 13,400 | 773 | 586 | 672 |
| 7,400 | 7,450 | 343 | 198 | 262 | 10,400 | 10,450 | 557 | 385 | 466 | 13,400 | 13,450 | 777 | 589 | 676 |
| 7,450 | 7,500 | 346 | 200 | 265 | 10,450 | 10,500 | 560 | 388 | 469 | 13,450 | 13,500 | 781 | 592 | 679 |
| 7,500 | 7,550 | 350 | 201 | 269 | 10,500 | 10,550 | 564 | 392 | 473 | 13,500 | 13,550 | 784 | 596 | 683 |
| 7,550 | 7,600 | 353 | 203 | 272 | 10,550 | 10,600 | 567 | 395 | 476 | 13,550 | 13,600 | 788 | 599 | 686 |
| 7,600 | 7,650 | 357 | 205 | 276 | 10,600 | 10,650 | 571 | 399 | 480 | 13,600 | 13,650 | 792 | 603 | 690 |
| 7,650 | 7,700 | 360 | 207 | 279 | 10,650 | 10,700 | 575 | 402 | 483 | 13,650 | 13,700 | 796 | 606 | 694 |
| 7,700 | 7,750 | 363 | 209 | 282 | 10,700 | 10,750 | 578 | 405 | 486 | 13,700 | 13,750 | 799 | 609 | 697 |
| 7,750 | 7,800 | 367 | 211 | 286 | 10,750 | 10,800 | 582 | 409 | 490 | 13,750 | 13,800 | 803 | 613 | 701 |
| 7,800 | 7,850 | 370 | 213 | 289 | 10,800 | 10,850 | 585 | 412 | 493 | 13,800 | 13,850 | 807 | 616 | 704 |
| 7,850 | 7,900 | 374 | 215 | 293 | 10,850 | 10,900 | 589 | 416 | 497 | 13,850 | 13,900 | 811 | 620 | 708 |
| 7,900 | 7,950 | 377 | 217 | 296 | 10,900 | 10,950 | 593 | 419 | 500 | 13,900 | 13,950 | 814 | 623 | 712 |
| 7,950 | 8,000 | 380 | 219 | 299 | 10,950 | 11,000 | 596 | 422 | 503 | 13,950 | 14,000 | 818 | 626 | 715 |
| 8,000 | | | | | 11,000 | | | | | 14,000 | | | | |
| 8,000 | 8,050 | 384 | 222 | 303 | 11,000 | 11,050 | 600 | 426 | 507 | 14,000 | 14,050 | 822 | 630 | 719 |
| 8,050 | 8,100 | 387 | 225 | 306 | 11,050 | 11,100 | 603 | 429 | 510 | 14,050 | 14,100 | 826 | 633 | 722 |
| 8,100 | 8,150 | 391 | 229 | 310 | 11,100 | 11,150 | 607 | 433 | 514 | 14,100 | 14,150 | 829 | 637 | 726 |
| 8,150 | 8,200 | 395 | 232 | 313 | 11,150 | 11,200 | 611 | 436 | 517 | 14,150 | 14,200 | 833 | 640 | 730 |
| 8,200 | 8,250 | 398 | 235 | 316 | 11,200 | 11,250 | 614 | 439 | 520 | 14,200 | 14,250 | 837 | 643 | 733 |
| 8,250 | 8,300 | 402 | 239 | 320 | 11,250 | 11,300 | 618 | 443 | 524 | 14,250 | 14,300 | 841 | 647 | 737 |
| 8,300 | 8,350 | 405 | 242 | 323 | 11,300 | 11,350 | 621 | 446 | 527 | 14,300 | 14,350 | 844 | 650 | 740 |
| 8,350 | 8,400 | 409 | 246 | 327 | 11,350 | 11,400 | 625 | 450 | 531 | 14,350 | 14,400 | 848 | 654 | 744 |
| 8,400 | 8,450 | 413 | 249 | 330 | 11,400 | 11,450 | 629 | 453 | 534 | 14,400 | 14,450 | 852 | 657 | 748 |
| 8,450 | 8,500 | 416 | 252 | 333 | 11,450 | 11,500 | 632 | 456 | 537 | 14,450 | 14,500 | 856 | 660 | 751 |
| 8,500 | 8,550 | 420 | 256 | 337 | 11,500 | 11,550 | 636 | 460 | 541 | 14,500 | 14,550 | 859 | 664 | 755 |
| 8,550 | 8,600 | 423 | 259 | 340 | 11,550 | 11,600 | 639 | 463 | 544 | 14,550 | 14,600 | 863 | 667 | 758 |
| 8,600 | 8,650 | 427 | 263 | 344 | 11,600 | 11,650 | 643 | 467 | 548 | 14,600 | 14,650 | 867 | 671 | 762 |
| 8,650 | 8,700 | 431 | 266 | 347 | 11,650 | 11,700 | 647 | 470 | 551 | 14,650 | 14,700 | 871 | 674 | 766 |
| 8,700 | 8,750 | 434 | 269 | 350 | 11,700 | 11,750 | 650 | 473 | 554 | 14,700 | 14,750 | 874 | 677 | 769 |
| 8,750 | 8,800 | 438 | 273 | 354 | 11,750 | 11,800 | 654 | 477 | 558 | 14,750 | 14,800 | 878 | 681 | 773 |
| 8,800 | 8,850 | 441 | 276 | 357 | 11,800 | 11,850 | 657 | 480 | 561 | 14,800 | 14,850 | 882 | 684 | 776 |
| 8,850 | 8,900 | 445 | 280 | 361 | 11,850 | 11,900 | 661 | 484 | 565 | 14,850 | 14,900 | 886 | 688 | 780 |
| 8,900 | 8,950 | 449 | 283 | 364 | 11,900 | 11,950 | 665 | 487 | 568 | 14,900 | 14,950 | 889 | 691 | 784 |
| 8,950 | 9,000 | 452 | 286 | 367 | 11,950 | 12,000 | 668 | 490 | 571 | 14,950 | 15,000 | 893 | 694 | 787 |
| 9,000 | | | | | 12,000 | | | | | 15,000 | | | | |
| 9,000 | 9,050 | 456 | 290 | 371 | 12,000 | 12,050 | 672 | 494 | 575 | 15,000 | 15,050 | 897 | 698 | 791 |
| 9,050 | 9,100 | 459 | 293 | 374 | 12,050 | 12,100 | 676 | 497 | 578 | 15,050 | 15,100 | 901 | 701 | 794 |
| 9,100 | 9,150 | 463 | 297 | 378 | 12,100 | 12,150 | 679 | 501 | 582 | 15,100 | 15,150 | 904 | 705 | 798 |
| 9,150 | 9,200 | 467 | 300 | 381 | 12,150 | 12,200 | 683 | 504 | 586 | 15,150 | 15,200 | 908 | 708 | 802 |
| 9,200 | 9,250 | 470 | 303 | 384 | 12,200 | 12,250 | 687 | 507 | 589 | 15,200 | 15,250 | 912 | 711 | 805 |
| 9,250 | 9,300 | 474 | 307 | 388 | 12,250 | 12,300 | 691 | 511 | 593 | 15,250 | 15,300 | 916 | 715 | 809 |
| 9,300 | 9,350 | 477 | 310 | 391 | 12,300 | 12,350 | 694 | 514 | 596 | 15,300 | 15,350 | 919 | 718 | 812 |
| 9,350 | 9,400 | 481 | 314 | 395 | 12,350 | 12,400 | 698 | 518 | 600 | 15,350 | 15,400 | 923 | 722 | 816 |
| 9,400 | 9,450 | 485 | 317 | 398 | 12,400 | 12,450 | 702 | 521 | 604 | 15,400 | 15,450 | 927 | 725 | 820 |
| 9,450 | 9,500 | 488 | 320 | 401 | 12,450 | 12,500 | 706 | 524 | 607 | 15,450 | 15,500 | 931 | 728 | 823 |
| 9,500 | 9,550 | 492 | 324 | 405 | 12,500 | 12,550 | 709 | 528 | 611 | 15,500 | 15,550 | 934 | 732 | 827 |
| 9,550 | 9,600 | 495 | 327 | 408 | 12,550 | 12,600 | 713 | 531 | 614 | 15,550 | 15,600 | 938 | 735 | 830 |
| 9,600 | 9,650 | 499 | 331 | 412 | 12,600 | 12,650 | 717 | 535 | 618 | 15,600 | 15,650 | 942 | 739 | 834 |
| 9,650 | 9,700 | 503 | 334 | 415 | 12,650 | 12,700 | 721 | 538 | 622 | 15,650 | 15,700 | 946 | 742 | 838 |
| 9,700 | 9,750 | 506 | 337 | 418 | 12,700 | 12,750 | 724 | 541 | 625 | 15,700 | 15,750 | 949 | 745 | 841 |
| 9,750 | 9,800 | 510 | 341 | 422 | 12,750 | 12,800 | 728 | 545 | 629 | 15,750 | 15,800 | 953 | 749 | 845 |
| 9,800 | 9,850 | 513 | 344 | 425 | 12,800 | 12,850 | 732 | 548 | 632 | 15,800 | 15,850 | 957 | 752 | 848 |
| 9,850 | 9,900 | 517 | 348 | 429 | 12,850 | 12,900 | 736 | 552 | 636 | 15,850 | 15,900 | 961 | 756 | 852 |
| 9,900 | 9,950 | 521 | 351 | 432 | 12,900 | 12,950 | 739 | 555 | 640 | 15,900 | 15,950 | 964 | 759 | 856 |
| 9,950 | 10,000 | 524 | 354 | 435 | 12,950 | 13,000 | 743 | 558 | 643 | 15,950 | 16,000 | 968 | 762 | 859 |

*This column must also be used by qualifying widow(er)

Continued on next page

2000 Hawaii Tax Table (Continued)

| If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | |
|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| Your tax is — | | | | | Your tax is — | | | | | Your tax is — | | | | |
| 16,000 | | | | | 19,000 | | | | | 22,000 | | | | |
| 16,000 | 16,050 | 972 | 766 | 863 | 19,000 | 19,050 | 1,206 | 982 | 1,082 | 22,000 | 22,050 | 1,448 | 1,198 | 1,307 |
| 16,050 | 16,100 | 976 | 769 | 866 | 19,050 | 19,100 | 1,210 | 985 | 1,086 | 22,050 | 22,100 | 1,452 | 1,201 | 1,311 |
| 16,100 | 16,150 | 980 | 773 | 870 | 19,100 | 19,150 | 1,214 | 989 | 1,089 | 22,100 | 22,150 | 1,456 | 1,205 | 1,314 |
| 16,150 | 16,200 | 984 | 777 | 874 | 19,150 | 19,200 | 1,218 | 993 | 1,093 | 22,150 | 22,200 | 1,460 | 1,209 | 1,318 |
| 16,200 | 16,250 | 988 | 780 | 877 | 19,200 | 19,250 | 1,222 | 996 | 1,097 | 22,200 | 22,250 | 1,464 | 1,212 | 1,322 |
| 16,250 | 16,300 | 991 | 784 | 881 | 19,250 | 19,300 | 1,225 | 1,000 | 1,101 | 22,250 | 22,300 | 1,469 | 1,216 | 1,326 |
| 16,300 | 16,350 | 995 | 787 | 884 | 19,300 | 19,350 | 1,229 | 1,003 | 1,104 | 22,300 | 22,350 | 1,473 | 1,219 | 1,329 |
| 16,350 | 16,400 | 999 | 791 | 888 | 19,350 | 19,400 | 1,233 | 1,007 | 1,108 | 22,350 | 22,400 | 1,477 | 1,223 | 1,333 |
| 16,400 | 16,450 | 1,003 | 795 | 892 | 19,400 | 19,450 | 1,237 | 1,011 | 1,112 | 22,400 | 22,450 | 1,481 | 1,227 | 1,337 |
| 16,450 | 16,500 | 1,007 | 798 | 895 | 19,450 | 19,500 | 1,241 | 1,014 | 1,116 | 22,450 | 22,500 | 1,485 | 1,230 | 1,341 |
| 16,500 | 16,550 | 1,011 | 802 | 899 | 19,500 | 19,550 | 1,245 | 1,018 | 1,119 | 22,500 | 22,550 | 1,489 | 1,234 | 1,344 |
| 16,550 | 16,600 | 1,015 | 805 | 902 | 19,550 | 19,600 | 1,249 | 1,021 | 1,123 | 22,550 | 22,600 | 1,493 | 1,237 | 1,348 |
| 16,600 | 16,650 | 1,019 | 809 | 906 | 19,600 | 19,650 | 1,253 | 1,025 | 1,127 | 22,600 | 22,650 | 1,497 | 1,241 | 1,352 |
| 16,650 | 16,700 | 1,023 | 813 | 910 | 19,650 | 19,700 | 1,257 | 1,029 | 1,131 | 22,650 | 22,700 | 1,501 | 1,245 | 1,356 |
| 16,700 | 16,750 | 1,027 | 816 | 913 | 19,700 | 19,750 | 1,261 | 1,032 | 1,134 | 22,700 | 22,750 | 1,505 | 1,248 | 1,359 |
| 16,750 | 16,800 | 1,030 | 820 | 917 | 19,750 | 19,800 | 1,264 | 1,036 | 1,138 | 22,750 | 22,800 | 1,510 | 1,252 | 1,363 |
| 16,800 | 16,850 | 1,034 | 823 | 920 | 19,800 | 19,850 | 1,268 | 1,039 | 1,142 | 22,800 | 22,850 | 1,514 | 1,255 | 1,367 |
| 16,850 | 16,900 | 1,038 | 827 | 924 | 19,850 | 19,900 | 1,272 | 1,043 | 1,146 | 22,850 | 22,900 | 1,518 | 1,259 | 1,371 |
| 16,900 | 16,950 | 1,042 | 831 | 928 | 19,900 | 19,950 | 1,276 | 1,047 | 1,149 | 22,900 | 22,950 | 1,522 | 1,263 | 1,374 |
| 16,950 | 17,000 | 1,046 | 834 | 931 | 19,950 | 20,000 | 1,280 | 1,050 | 1,153 | 22,950 | 23,000 | 1,526 | 1,266 | 1,378 |
| 17,000 | | | | | 20,000 | | | | | 23,000 | | | | |
| 17,000 | 17,050 | 1,050 | 838 | 935 | 20,000 | 20,050 | 1,284 | 1,054 | 1,157 | 23,000 | 23,050 | 1,530 | 1,270 | 1,382 |
| 17,050 | 17,100 | 1,054 | 841 | 938 | 20,050 | 20,100 | 1,288 | 1,057 | 1,161 | 23,050 | 23,100 | 1,534 | 1,273 | 1,386 |
| 17,100 | 17,150 | 1,058 | 845 | 942 | 20,100 | 20,150 | 1,292 | 1,061 | 1,164 | 23,100 | 23,150 | 1,538 | 1,277 | 1,389 |
| 17,150 | 17,200 | 1,062 | 849 | 946 | 20,150 | 20,200 | 1,296 | 1,065 | 1,168 | 23,150 | 23,200 | 1,542 | 1,281 | 1,393 |
| 17,200 | 17,250 | 1,066 | 852 | 949 | 20,200 | 20,250 | 1,300 | 1,068 | 1,172 | 23,200 | 23,250 | 1,546 | 1,284 | 1,397 |
| 17,250 | 17,300 | 1,069 | 856 | 953 | 20,250 | 20,300 | 1,305 | 1,072 | 1,176 | 23,250 | 23,300 | 1,551 | 1,288 | 1,401 |
| 17,300 | 17,350 | 1,073 | 859 | 956 | 20,300 | 20,350 | 1,309 | 1,075 | 1,179 | 23,300 | 23,350 | 1,555 | 1,291 | 1,404 |
| 17,350 | 17,400 | 1,077 | 863 | 960 | 20,350 | 20,400 | 1,313 | 1,079 | 1,183 | 23,350 | 23,400 | 1,559 | 1,295 | 1,408 |
| 17,400 | 17,450 | 1,081 | 867 | 964 | 20,400 | 20,450 | 1,317 | 1,083 | 1,187 | 23,400 | 23,450 | 1,563 | 1,299 | 1,412 |
| 17,450 | 17,500 | 1,085 | 870 | 967 | 20,450 | 20,500 | 1,321 | 1,086 | 1,191 | 23,450 | 23,500 | 1,567 | 1,302 | 1,416 |
| 17,500 | 17,550 | 1,089 | 874 | 971 | 20,500 | 20,550 | 1,325 | 1,090 | 1,194 | 23,500 | 23,550 | 1,571 | 1,306 | 1,419 |
| 17,550 | 17,600 | 1,093 | 877 | 974 | 20,550 | 20,600 | 1,329 | 1,093 | 1,198 | 23,550 | 23,600 | 1,575 | 1,309 | 1,423 |
| 17,600 | 17,650 | 1,097 | 881 | 978 | 20,600 | 20,650 | 1,333 | 1,097 | 1,202 | 23,600 | 23,650 | 1,579 | 1,313 | 1,427 |
| 17,650 | 17,700 | 1,101 | 885 | 982 | 20,650 | 20,700 | 1,337 | 1,101 | 1,206 | 23,650 | 23,700 | 1,583 | 1,317 | 1,431 |
| 17,700 | 17,750 | 1,105 | 888 | 985 | 20,700 | 20,750 | 1,341 | 1,104 | 1,209 | 23,700 | 23,750 | 1,587 | 1,320 | 1,434 |
| 17,750 | 17,800 | 1,108 | 892 | 989 | 20,750 | 20,800 | 1,346 | 1,108 | 1,213 | 23,750 | 23,800 | 1,592 | 1,324 | 1,438 |
| 17,800 | 17,850 | 1,112 | 895 | 992 | 20,800 | 20,850 | 1,350 | 1,111 | 1,217 | 23,800 | 23,850 | 1,596 | 1,327 | 1,442 |
| 17,850 | 17,900 | 1,116 | 899 | 996 | 20,850 | 20,900 | 1,354 | 1,115 | 1,221 | 23,850 | 23,900 | 1,600 | 1,331 | 1,446 |
| 17,900 | 17,950 | 1,120 | 903 | 1,000 | 20,900 | 20,950 | 1,358 | 1,119 | 1,224 | 23,900 | 23,950 | 1,604 | 1,335 | 1,449 |
| 17,950 | 18,000 | 1,124 | 906 | 1,003 | 20,950 | 21,000 | 1,362 | 1,122 | 1,228 | 23,950 | 24,000 | 1,608 | 1,338 | 1,453 |
| 18,000 | | | | | 21,000 | | | | | 24,000 | | | | |
| 18,000 | 18,050 | 1,128 | 910 | 1,007 | 21,000 | 21,050 | 1,366 | 1,126 | 1,232 | 24,000 | 24,050 | 1,612 | 1,342 | 1,457 |
| 18,050 | 18,100 | 1,132 | 913 | 1,011 | 21,050 | 21,100 | 1,370 | 1,129 | 1,236 | 24,050 | 24,100 | 1,616 | 1,346 | 1,461 |
| 18,100 | 18,150 | 1,136 | 917 | 1,014 | 21,100 | 21,150 | 1,374 | 1,133 | 1,239 | 24,100 | 24,150 | 1,620 | 1,349 | 1,465 |
| 18,150 | 18,200 | 1,140 | 921 | 1,018 | 21,150 | 21,200 | 1,378 | 1,137 | 1,243 | 24,150 | 24,200 | 1,624 | 1,353 | 1,469 |
| 18,200 | 18,250 | 1,144 | 924 | 1,022 | 21,200 | 21,250 | 1,382 | 1,140 | 1,247 | 24,200 | 24,250 | 1,628 | 1,357 | 1,473 |
| 18,250 | 18,300 | 1,147 | 928 | 1,026 | 21,250 | 21,300 | 1,387 | 1,144 | 1,251 | 24,250 | 24,300 | 1,633 | 1,361 | 1,476 |
| 18,300 | 18,350 | 1,151 | 931 | 1,029 | 21,300 | 21,350 | 1,391 | 1,147 | 1,254 | 24,300 | 24,350 | 1,637 | 1,364 | 1,480 |
| 18,350 | 18,400 | 1,155 | 935 | 1,033 | 21,350 | 21,400 | 1,395 | 1,151 | 1,258 | 24,350 | 24,400 | 1,641 | 1,368 | 1,484 |
| 18,400 | 18,450 | 1,159 | 939 | 1,037 | 21,400 | 21,450 | 1,399 | 1,155 | 1,262 | 24,400 | 24,450 | 1,645 | 1,372 | 1,488 |
| 18,450 | 18,500 | 1,163 | 942 | 1,041 | 21,450 | 21,500 | 1,403 | 1,158 | 1,266 | 24,450 | 24,500 | 1,649 | 1,376 | 1,492 |
| 18,500 | 18,550 | 1,167 | 946 | 1,044 | 21,500 | 21,550 | 1,407 | 1,162 | 1,269 | 24,500 | 24,550 | 1,653 | 1,379 | 1,496 |
| 18,550 | 18,600 | 1,171 | 949 | 1,048 | 21,550 | 21,600 | 1,411 | 1,165 | 1,273 | 24,550 | 24,600 | 1,657 | 1,383 | 1,500 |
| 18,600 | 18,650 | 1,175 | 953 | 1,052 | 21,600 | 21,650 | 1,415 | 1,169 | 1,277 | 24,600 | 24,650 | 1,661 | 1,387 | 1,504 |
| 18,650 | 18,700 | 1,179 | 957 | 1,056 | 21,650 | 21,700 | 1,419 | 1,173 | 1,281 | 24,650 | 24,700 | 1,665 | 1,391 | 1,508 |
| 18,700 | 18,750 | 1,183 | 960 | 1,059 | 21,700 | 21,750 | 1,423 | 1,176 | 1,284 | 24,700 | 24,750 | 1,669 | 1,394 | 1,512 |
| 18,750 | 18,800 | 1,186 | 964 | 1,063 | 21,750 | 21,800 | 1,428 | 1,180 | 1,288 | 24,750 | 24,800 | 1,674 | 1,398 | 1,515 |
| 18,800 | 18,850 | 1,190 | 967 | 1,067 | 21,800 | 21,850 | 1,432 | 1,183 | 1,292 | 24,800 | 24,850 | 1,678 | 1,402 | 1,519 |
| 18,850 | 18,900 | 1,194 | 971 | 1,071 | 21,850 | 21,900 | 1,436 | 1,187 | 1,296 | 24,850 | 24,900 | 1,682 | 1,406 | 1,523 |
| 18,900 | 18,950 | 1,198 | 975 | 1,074 | 21,900 | 21,950 | 1,440 | 1,191 | 1,299 | 24,900 | 24,950 | 1,686 | 1,409 | 1,527 |
| 18,950 | 19,000 | 1,202 | 978 | 1,078 | 21,950 | 22,000 | 1,444 | 1,194 | 1,303 | 24,950 | 25,000 | 1,690 | 1,413 | 1,531 |

*This column must also be used by qualifying widow(er)

Continued on next page

2000 Hawaii Tax Table (Continued)

| If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | |
|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| Your tax is — | | | | | Your tax is — | | | | | Your tax is — | | | | |
| 25,000 | | | | | 28,000 | | | | | 31,000 | | | | |
| 25,000 | 25,050 | 1,694 | 1,417 | 1,535 | 28,000 | 28,050 | 1,940 | 1,642 | 1,769 | 31,000 | 31,050 | 2,189 | 1,867 | 2,007 |
| 25,050 | 25,100 | 1,698 | 1,421 | 1,539 | 28,050 | 28,100 | 1,944 | 1,646 | 1,773 | 31,050 | 31,100 | 2,193 | 1,871 | 2,011 |
| 25,100 | 25,150 | 1,702 | 1,424 | 1,543 | 28,100 | 28,150 | 1,948 | 1,649 | 1,777 | 31,100 | 31,150 | 2,198 | 1,874 | 2,015 |
| 25,150 | 25,200 | 1,706 | 1,428 | 1,547 | 28,150 | 28,200 | 1,952 | 1,653 | 1,781 | 31,150 | 31,200 | 2,202 | 1,878 | 2,019 |
| 25,200 | 25,250 | 1,710 | 1,432 | 1,551 | 28,200 | 28,250 | 1,956 | 1,657 | 1,785 | 31,200 | 31,250 | 2,206 | 1,882 | 2,023 |
| 25,250 | 25,300 | 1,715 | 1,436 | 1,554 | 28,250 | 28,300 | 1,961 | 1,661 | 1,788 | 31,250 | 31,300 | 2,210 | 1,886 | 2,028 |
| 25,300 | 25,350 | 1,719 | 1,439 | 1,558 | 28,300 | 28,350 | 1,965 | 1,664 | 1,792 | 31,300 | 31,350 | 2,215 | 1,889 | 2,032 |
| 25,350 | 25,400 | 1,723 | 1,443 | 1,562 | 28,350 | 28,400 | 1,969 | 1,668 | 1,796 | 31,350 | 31,400 | 2,219 | 1,893 | 2,036 |
| 25,400 | 25,450 | 1,727 | 1,447 | 1,566 | 28,400 | 28,450 | 1,973 | 1,672 | 1,800 | 31,400 | 31,450 | 2,223 | 1,897 | 2,040 |
| 25,450 | 25,500 | 1,731 | 1,451 | 1,570 | 28,450 | 28,500 | 1,977 | 1,676 | 1,804 | 31,450 | 31,500 | 2,227 | 1,901 | 2,044 |
| 25,500 | 25,550 | 1,735 | 1,454 | 1,574 | 28,500 | 28,550 | 1,981 | 1,679 | 1,808 | 31,500 | 31,550 | 2,232 | 1,904 | 2,048 |
| 25,550 | 25,600 | 1,739 | 1,458 | 1,578 | 28,550 | 28,600 | 1,985 | 1,683 | 1,812 | 31,550 | 31,600 | 2,236 | 1,908 | 2,052 |
| 25,600 | 25,650 | 1,743 | 1,462 | 1,582 | 28,600 | 28,650 | 1,989 | 1,687 | 1,816 | 31,600 | 31,650 | 2,240 | 1,912 | 2,056 |
| 25,650 | 25,700 | 1,747 | 1,466 | 1,586 | 28,650 | 28,700 | 1,993 | 1,691 | 1,820 | 31,650 | 31,700 | 2,244 | 1,916 | 2,060 |
| 25,700 | 25,750 | 1,751 | 1,469 | 1,590 | 28,700 | 28,750 | 1,997 | 1,694 | 1,824 | 31,700 | 31,750 | 2,249 | 1,919 | 2,064 |
| 25,750 | 25,800 | 1,756 | 1,473 | 1,593 | 28,750 | 28,800 | 2,002 | 1,698 | 1,827 | 31,750 | 31,800 | 2,253 | 1,923 | 2,069 |
| 25,800 | 25,850 | 1,760 | 1,477 | 1,597 | 28,800 | 28,850 | 2,006 | 1,702 | 1,831 | 31,800 | 31,850 | 2,257 | 1,927 | 2,073 |
| 25,850 | 25,900 | 1,764 | 1,481 | 1,601 | 28,850 | 28,900 | 2,010 | 1,706 | 1,835 | 31,850 | 31,900 | 2,261 | 1,931 | 2,077 |
| 25,900 | 25,950 | 1,768 | 1,484 | 1,605 | 28,900 | 28,950 | 2,014 | 1,709 | 1,839 | 31,900 | 31,950 | 2,266 | 1,934 | 2,081 |
| 25,950 | 26,000 | 1,772 | 1,488 | 1,609 | 28,950 | 29,000 | 2,018 | 1,713 | 1,843 | 31,950 | 32,000 | 2,270 | 1,938 | 2,085 |
| 26,000 | | | | | 29,000 | | | | | 32,000 | | | | |
| 26,000 | 26,050 | 1,776 | 1,492 | 1,613 | 29,000 | 29,050 | 2,022 | 1,717 | 1,847 | 32,000 | 32,050 | 2,274 | 1,942 | 2,089 |
| 26,050 | 26,100 | 1,780 | 1,496 | 1,617 | 29,050 | 29,100 | 2,026 | 1,721 | 1,851 | 32,050 | 32,100 | 2,278 | 1,946 | 2,093 |
| 26,100 | 26,150 | 1,784 | 1,499 | 1,621 | 29,100 | 29,150 | 2,030 | 1,724 | 1,855 | 32,100 | 32,150 | 2,283 | 1,950 | 2,097 |
| 26,150 | 26,200 | 1,788 | 1,503 | 1,625 | 29,150 | 29,200 | 2,034 | 1,728 | 1,859 | 32,150 | 32,200 | 2,287 | 1,954 | 2,101 |
| 26,200 | 26,250 | 1,792 | 1,507 | 1,629 | 29,200 | 29,250 | 2,038 | 1,732 | 1,863 | 32,200 | 32,250 | 2,291 | 1,958 | 2,105 |
| 26,250 | 26,300 | 1,797 | 1,511 | 1,632 | 29,250 | 29,300 | 2,043 | 1,736 | 1,866 | 32,250 | 32,300 | 2,295 | 1,961 | 2,110 |
| 26,300 | 26,350 | 1,801 | 1,514 | 1,636 | 29,300 | 29,350 | 2,047 | 1,739 | 1,870 | 32,300 | 32,350 | 2,300 | 1,965 | 2,114 |
| 26,350 | 26,400 | 1,805 | 1,518 | 1,640 | 29,350 | 29,400 | 2,051 | 1,743 | 1,874 | 32,350 | 32,400 | 2,304 | 1,969 | 2,118 |
| 26,400 | 26,450 | 1,809 | 1,522 | 1,644 | 29,400 | 29,450 | 2,055 | 1,747 | 1,878 | 32,400 | 32,450 | 2,308 | 1,973 | 2,122 |
| 26,450 | 26,500 | 1,813 | 1,526 | 1,648 | 29,450 | 29,500 | 2,059 | 1,751 | 1,882 | 32,450 | 32,500 | 2,312 | 1,977 | 2,126 |
| 26,500 | 26,550 | 1,817 | 1,529 | 1,652 | 29,500 | 29,550 | 2,063 | 1,754 | 1,886 | 32,500 | 32,550 | 2,317 | 1,981 | 2,130 |
| 26,550 | 26,600 | 1,821 | 1,533 | 1,656 | 29,550 | 29,600 | 2,067 | 1,758 | 1,890 | 32,550 | 32,600 | 2,321 | 1,985 | 2,134 |
| 26,600 | 26,650 | 1,825 | 1,537 | 1,660 | 29,600 | 29,650 | 2,071 | 1,762 | 1,894 | 32,600 | 32,650 | 2,325 | 1,989 | 2,138 |
| 26,650 | 26,700 | 1,829 | 1,541 | 1,664 | 29,650 | 29,700 | 2,075 | 1,766 | 1,898 | 32,650 | 32,700 | 2,329 | 1,993 | 2,142 |
| 26,700 | 26,750 | 1,833 | 1,544 | 1,668 | 29,700 | 29,750 | 2,079 | 1,769 | 1,902 | 32,700 | 32,750 | 2,334 | 1,997 | 2,146 |
| 26,750 | 26,800 | 1,838 | 1,548 | 1,671 | 29,750 | 29,800 | 2,084 | 1,773 | 1,905 | 32,750 | 32,800 | 2,338 | 2,000 | 2,151 |
| 26,800 | 26,850 | 1,842 | 1,552 | 1,675 | 29,800 | 29,850 | 2,088 | 1,777 | 1,909 | 32,800 | 32,850 | 2,342 | 2,004 | 2,155 |
| 26,850 | 26,900 | 1,846 | 1,556 | 1,679 | 29,850 | 29,900 | 2,092 | 1,781 | 1,913 | 32,850 | 32,900 | 2,346 | 2,008 | 2,159 |
| 26,900 | 26,950 | 1,850 | 1,559 | 1,683 | 29,900 | 29,950 | 2,096 | 1,784 | 1,917 | 32,900 | 32,950 | 2,351 | 2,012 | 2,163 |
| 26,950 | 27,000 | 1,854 | 1,563 | 1,687 | 29,950 | 30,000 | 2,100 | 1,788 | 1,921 | 32,950 | 33,000 | 2,355 | 2,016 | 2,167 |
| 27,000 | | | | | 30,000 | | | | | 33,000 | | | | |
| 27,000 | 27,050 | 1,858 | 1,567 | 1,691 | 30,000 | 30,050 | 2,104 | 1,792 | 1,925 | 33,000 | 33,050 | 2,359 | 2,020 | 2,171 |
| 27,050 | 27,100 | 1,862 | 1,571 | 1,695 | 30,050 | 30,100 | 2,108 | 1,796 | 1,929 | 33,050 | 33,100 | 2,363 | 2,024 | 2,175 |
| 27,100 | 27,150 | 1,866 | 1,574 | 1,699 | 30,100 | 30,150 | 2,113 | 1,799 | 1,933 | 33,100 | 33,150 | 2,368 | 2,028 | 2,179 |
| 27,150 | 27,200 | 1,870 | 1,578 | 1,703 | 30,150 | 30,200 | 2,117 | 1,803 | 1,937 | 33,150 | 33,200 | 2,372 | 2,032 | 2,183 |
| 27,200 | 27,250 | 1,874 | 1,582 | 1,707 | 30,200 | 30,250 | 2,121 | 1,807 | 1,941 | 33,200 | 33,250 | 2,376 | 2,036 | 2,187 |
| 27,250 | 27,300 | 1,879 | 1,586 | 1,710 | 30,250 | 30,300 | 2,125 | 1,811 | 1,946 | 33,250 | 33,300 | 2,380 | 2,039 | 2,192 |
| 27,300 | 27,350 | 1,883 | 1,589 | 1,714 | 30,300 | 30,350 | 2,130 | 1,814 | 1,950 | 33,300 | 33,350 | 2,385 | 2,043 | 2,196 |
| 27,350 | 27,400 | 1,887 | 1,593 | 1,718 | 30,350 | 30,400 | 2,134 | 1,818 | 1,954 | 33,350 | 33,400 | 2,389 | 2,047 | 2,200 |
| 27,400 | 27,450 | 1,891 | 1,597 | 1,722 | 30,400 | 30,450 | 2,138 | 1,822 | 1,958 | 33,400 | 33,450 | 2,393 | 2,051 | 2,204 |
| 27,450 | 27,500 | 1,895 | 1,601 | 1,726 | 30,450 | 30,500 | 2,142 | 1,826 | 1,962 | 33,450 | 33,500 | 2,397 | 2,055 | 2,208 |
| 27,500 | 27,550 | 1,899 | 1,604 | 1,730 | 30,500 | 30,550 | 2,147 | 1,829 | 1,966 | 33,500 | 33,550 | 2,402 | 2,059 | 2,212 |
| 27,550 | 27,600 | 1,903 | 1,608 | 1,734 | 30,550 | 30,600 | 2,151 | 1,833 | 1,970 | 33,550 | 33,600 | 2,406 | 2,063 | 2,216 |
| 27,600 | 27,650 | 1,907 | 1,612 | 1,738 | 30,600 | 30,650 | 2,155 | 1,837 | 1,974 | 33,600 | 33,650 | 2,410 | 2,067 | 2,220 |
| 27,650 | 27,700 | 1,911 | 1,616 | 1,742 | 30,650 | 30,700 | 2,159 | 1,841 | 1,978 | 33,650 | 33,700 | 2,414 | 2,071 | 2,224 |
| 27,700 | 27,750 | 1,915 | 1,619 | 1,746 | 30,700 | 30,750 | 2,164 | 1,844 | 1,982 | 33,700 | 33,750 | 2,419 | 2,075 | 2,228 |
| 27,750 | 27,800 | 1,920 | 1,623 | 1,749 | 30,750 | 30,800 | 2,168 | 1,848 | 1,987 | 33,750 | 33,800 | 2,423 | 2,078 | 2,233 |
| 27,800 | 27,850 | 1,924 | 1,627 | 1,753 | 30,800 | 30,850 | 2,172 | 1,852 | 1,991 | 33,800 | 33,850 | 2,427 | 2,082 | 2,237 |
| 27,850 | 27,900 | 1,928 | 1,631 | 1,757 | 30,850 | 30,900 | 2,176 | 1,856 | 1,995 | 33,850 | 33,900 | 2,431 | 2,086 | 2,241 |
| 27,900 | 27,950 | 1,932 | 1,634 | 1,761 | 30,900 | 30,950 | 2,181 | 1,859 | 1,999 | 33,900 | 33,950 | 2,436 | 2,090 | 2,245 |
| 27,950 | 28,000 | 1,936 | 1,638 | 1,765 | 30,950 | 31,000 | 2,185 | 1,863 | 2,003 | 33,950 | 34,000 | 2,440 | 2,094 | 2,249 |

*This column must also be used by qualifying widow(er)

Continued on next page

2000 Hawaii Tax Table (Continued)

| If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | |
|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| Your tax is — | | | | | Your tax is — | | | | | Your tax is — | | | | |
| 34,000 | | | | | 37,000 | | | | | 40,000 | | | | |
| 34,000 | 34,050 | 2,444 | 2,098 | 2,253 | 37,000 | 37,050 | 2,699 | 2,332 | 2,499 | 40,000 | 40,050 | 2,954 | 2,566 | 2,745 |
| 34,050 | 34,100 | 2,448 | 2,102 | 2,257 | 37,050 | 37,100 | 2,703 | 2,336 | 2,503 | 40,050 | 40,100 | 2,959 | 2,570 | 2,749 |
| 34,100 | 34,150 | 2,453 | 2,106 | 2,261 | 37,100 | 37,150 | 2,708 | 2,340 | 2,507 | 40,100 | 40,150 | 2,963 | 2,574 | 2,753 |
| 34,150 | 34,200 | 2,457 | 2,110 | 2,265 | 37,150 | 37,200 | 2,712 | 2,344 | 2,511 | 40,150 | 40,200 | 2,967 | 2,578 | 2,757 |
| 34,200 | 34,250 | 2,461 | 2,114 | 2,269 | 37,200 | 37,250 | 2,716 | 2,348 | 2,515 | 40,200 | 40,250 | 2,972 | 2,582 | 2,761 |
| 34,250 | 34,300 | 2,465 | 2,117 | 2,274 | 37,250 | 37,300 | 2,720 | 2,351 | 2,520 | 40,250 | 40,300 | 2,976 | 2,587 | 2,766 |
| 34,300 | 34,350 | 2,470 | 2,121 | 2,278 | 37,300 | 37,350 | 2,725 | 2,355 | 2,524 | 40,300 | 40,350 | 2,980 | 2,591 | 2,770 |
| 34,350 | 34,400 | 2,474 | 2,125 | 2,282 | 37,350 | 37,400 | 2,729 | 2,359 | 2,528 | 40,350 | 40,400 | 2,985 | 2,595 | 2,774 |
| 34,400 | 34,450 | 2,478 | 2,129 | 2,286 | 37,400 | 37,450 | 2,733 | 2,363 | 2,532 | 40,400 | 40,450 | 2,989 | 2,599 | 2,778 |
| 34,450 | 34,500 | 2,482 | 2,133 | 2,290 | 37,450 | 37,500 | 2,737 | 2,367 | 2,536 | 40,450 | 40,500 | 2,994 | 2,603 | 2,782 |
| 34,500 | 34,550 | 2,487 | 2,137 | 2,294 | 37,500 | 37,550 | 2,742 | 2,371 | 2,540 | 40,500 | 40,550 | 2,998 | 2,607 | 2,786 |
| 34,550 | 34,600 | 2,491 | 2,141 | 2,298 | 37,550 | 37,600 | 2,746 | 2,375 | 2,544 | 40,550 | 40,600 | 3,002 | 2,611 | 2,790 |
| 34,600 | 34,650 | 2,495 | 2,145 | 2,302 | 37,600 | 37,650 | 2,750 | 2,379 | 2,548 | 40,600 | 40,650 | 3,007 | 2,615 | 2,794 |
| 34,650 | 34,700 | 2,499 | 2,149 | 2,306 | 37,650 | 37,700 | 2,754 | 2,383 | 2,552 | 40,650 | 40,700 | 3,011 | 2,619 | 2,798 |
| 34,700 | 34,750 | 2,504 | 2,153 | 2,310 | 37,700 | 37,750 | 2,759 | 2,387 | 2,556 | 40,700 | 40,750 | 3,015 | 2,623 | 2,802 |
| 34,750 | 34,800 | 2,508 | 2,156 | 2,315 | 37,750 | 37,800 | 2,763 | 2,390 | 2,561 | 40,750 | 40,800 | 3,020 | 2,628 | 2,807 |
| 34,800 | 34,850 | 2,512 | 2,160 | 2,319 | 37,800 | 37,850 | 2,767 | 2,394 | 2,565 | 40,800 | 40,850 | 3,024 | 2,632 | 2,811 |
| 34,850 | 34,900 | 2,516 | 2,164 | 2,323 | 37,850 | 37,900 | 2,771 | 2,398 | 2,569 | 40,850 | 40,900 | 3,029 | 2,636 | 2,815 |
| 34,900 | 34,950 | 2,521 | 2,168 | 2,327 | 37,900 | 37,950 | 2,776 | 2,402 | 2,573 | 40,900 | 40,950 | 3,033 | 2,640 | 2,819 |
| 34,950 | 35,000 | 2,525 | 2,172 | 2,331 | 37,950 | 38,000 | 2,780 | 2,406 | 2,577 | 40,950 | 41,000 | 3,037 | 2,644 | 2,823 |
| 35,000 | | | | | 38,000 | | | | | 41,000 | | | | |
| 35,000 | 35,050 | 2,529 | 2,176 | 2,335 | 38,000 | 38,050 | 2,784 | 2,410 | 2,581 | 41,000 | 41,050 | 3,042 | 2,648 | 2,827 |
| 35,050 | 35,100 | 2,533 | 2,180 | 2,339 | 38,050 | 38,100 | 2,788 | 2,414 | 2,585 | 41,050 | 41,100 | 3,046 | 2,652 | 2,831 |
| 35,100 | 35,150 | 2,538 | 2,184 | 2,343 | 38,100 | 38,150 | 2,793 | 2,418 | 2,589 | 41,100 | 41,150 | 3,050 | 2,656 | 2,835 |
| 35,150 | 35,200 | 2,542 | 2,188 | 2,347 | 38,150 | 38,200 | 2,797 | 2,422 | 2,593 | 41,150 | 41,200 | 3,055 | 2,660 | 2,839 |
| 35,200 | 35,250 | 2,546 | 2,192 | 2,351 | 38,200 | 38,250 | 2,801 | 2,426 | 2,597 | 41,200 | 41,250 | 3,059 | 2,664 | 2,843 |
| 35,250 | 35,300 | 2,550 | 2,195 | 2,356 | 38,250 | 38,300 | 2,805 | 2,429 | 2,602 | 41,250 | 41,300 | 3,064 | 2,669 | 2,848 |
| 35,300 | 35,350 | 2,555 | 2,199 | 2,360 | 38,300 | 38,350 | 2,810 | 2,433 | 2,606 | 41,300 | 41,350 | 3,068 | 2,673 | 2,852 |
| 35,350 | 35,400 | 2,559 | 2,203 | 2,364 | 38,350 | 38,400 | 2,814 | 2,437 | 2,610 | 41,350 | 41,400 | 3,072 | 2,677 | 2,856 |
| 35,400 | 35,450 | 2,563 | 2,207 | 2,368 | 38,400 | 38,450 | 2,818 | 2,441 | 2,614 | 41,400 | 41,450 | 3,077 | 2,681 | 2,860 |
| 35,450 | 35,500 | 2,567 | 2,211 | 2,372 | 38,450 | 38,500 | 2,822 | 2,445 | 2,618 | 41,450 | 41,500 | 3,081 | 2,685 | 2,864 |
| 35,500 | 35,550 | 2,572 | 2,215 | 2,376 | 38,500 | 38,550 | 2,827 | 2,449 | 2,622 | 41,500 | 41,550 | 3,085 | 2,689 | 2,868 |
| 35,550 | 35,600 | 2,576 | 2,219 | 2,380 | 38,550 | 38,600 | 2,831 | 2,453 | 2,626 | 41,550 | 41,600 | 3,090 | 2,693 | 2,872 |
| 35,600 | 35,650 | 2,580 | 2,223 | 2,384 | 38,600 | 38,650 | 2,835 | 2,457 | 2,630 | 41,600 | 41,650 | 3,094 | 2,697 | 2,876 |
| 35,650 | 35,700 | 2,584 | 2,227 | 2,388 | 38,650 | 38,700 | 2,839 | 2,461 | 2,634 | 41,650 | 41,700 | 3,099 | 2,701 | 2,880 |
| 35,700 | 35,750 | 2,589 | 2,231 | 2,392 | 38,700 | 38,750 | 2,844 | 2,465 | 2,638 | 41,700 | 41,750 | 3,103 | 2,705 | 2,884 |
| 35,750 | 35,800 | 2,593 | 2,234 | 2,397 | 38,750 | 38,800 | 2,848 | 2,468 | 2,643 | 41,750 | 41,800 | 3,107 | 2,710 | 2,889 |
| 35,800 | 35,850 | 2,597 | 2,238 | 2,401 | 38,800 | 38,850 | 2,852 | 2,472 | 2,647 | 41,800 | 41,850 | 3,112 | 2,714 | 2,893 |
| 35,850 | 35,900 | 2,601 | 2,242 | 2,405 | 38,850 | 38,900 | 2,856 | 2,476 | 2,651 | 41,850 | 41,900 | 3,116 | 2,718 | 2,897 |
| 35,900 | 35,950 | 2,606 | 2,246 | 2,409 | 38,900 | 38,950 | 2,861 | 2,480 | 2,655 | 41,900 | 41,950 | 3,120 | 2,722 | 2,901 |
| 35,950 | 36,000 | 2,610 | 2,250 | 2,413 | 38,950 | 39,000 | 2,865 | 2,484 | 2,659 | 41,950 | 42,000 | 3,125 | 2,726 | 2,905 |
| 36,000 | | | | | 39,000 | | | | | 42,000 | | | | |
| 36,000 | 36,050 | 2,614 | 2,254 | 2,417 | 39,000 | 39,050 | 2,869 | 2,488 | 2,663 | 42,000 | 42,050 | 3,129 | 2,730 | 2,909 |
| 36,050 | 36,100 | 2,618 | 2,258 | 2,421 | 39,050 | 39,100 | 2,873 | 2,492 | 2,667 | 42,050 | 42,100 | 3,134 | 2,734 | 2,913 |
| 36,100 | 36,150 | 2,623 | 2,262 | 2,425 | 39,100 | 39,150 | 2,878 | 2,496 | 2,671 | 42,100 | 42,150 | 3,138 | 2,738 | 2,917 |
| 36,150 | 36,200 | 2,627 | 2,266 | 2,429 | 39,150 | 39,200 | 2,882 | 2,500 | 2,675 | 42,150 | 42,200 | 3,142 | 2,742 | 2,921 |
| 36,200 | 36,250 | 2,631 | 2,270 | 2,433 | 39,200 | 39,250 | 2,886 | 2,504 | 2,679 | 42,200 | 42,250 | 3,147 | 2,746 | 2,925 |
| 36,250 | 36,300 | 2,635 | 2,273 | 2,438 | 39,250 | 39,300 | 2,890 | 2,507 | 2,684 | 42,250 | 42,300 | 3,151 | 2,751 | 2,930 |
| 36,300 | 36,350 | 2,640 | 2,277 | 2,442 | 39,300 | 39,350 | 2,895 | 2,511 | 2,688 | 42,300 | 42,350 | 3,155 | 2,755 | 2,934 |
| 36,350 | 36,400 | 2,644 | 2,281 | 2,446 | 39,350 | 39,400 | 2,899 | 2,515 | 2,692 | 42,350 | 42,400 | 3,160 | 2,759 | 2,938 |
| 36,400 | 36,450 | 2,648 | 2,285 | 2,450 | 39,400 | 39,450 | 2,903 | 2,519 | 2,696 | 42,400 | 42,450 | 3,164 | 2,763 | 2,942 |
| 36,450 | 36,500 | 2,652 | 2,289 | 2,454 | 39,450 | 39,500 | 2,907 | 2,523 | 2,700 | 42,450 | 42,500 | 3,169 | 2,767 | 2,946 |
| 36,500 | 36,550 | 2,657 | 2,293 | 2,458 | 39,500 | 39,550 | 2,912 | 2,527 | 2,704 | 42,500 | 42,550 | 3,173 | 2,771 | 2,950 |
| 36,550 | 36,600 | 2,661 | 2,297 | 2,462 | 39,550 | 39,600 | 2,916 | 2,531 | 2,708 | 42,550 | 42,600 | 3,177 | 2,775 | 2,954 |
| 36,600 | 36,650 | 2,665 | 2,301 | 2,466 | 39,600 | 39,650 | 2,920 | 2,535 | 2,712 | 42,600 | 42,650 | 3,182 | 2,779 | 2,958 |
| 36,650 | 36,700 | 2,669 | 2,305 | 2,470 | 39,650 | 39,700 | 2,924 | 2,539 | 2,716 | 42,650 | 42,700 | 3,186 | 2,783 | 2,962 |
| 36,700 | 36,750 | 2,674 | 2,309 | 2,474 | 39,700 | 39,750 | 2,929 | 2,543 | 2,720 | 42,700 | 42,750 | 3,190 | 2,787 | 2,966 |
| 36,750 | 36,800 | 2,678 | 2,312 | 2,479 | 39,750 | 39,800 | 2,933 | 2,546 | 2,725 | 42,750 | 42,800 | 3,195 | 2,792 | 2,971 |
| 36,800 | 36,850 | 2,682 | 2,316 | 2,483 | 39,800 | 39,850 | 2,937 | 2,550 | 2,729 | 42,800 | 42,850 | 3,199 | 2,796 | 2,975 |
| 36,850 | 36,900 | 2,686 | 2,320 | 2,487 | 39,850 | 39,900 | 2,941 | 2,554 | 2,733 | 42,850 | 42,900 | 3,204 | 2,800 | 2,979 |
| 36,900 | 36,950 | 2,691 | 2,324 | 2,491 | 39,900 | 39,950 | 2,946 | 2,558 | 2,737 | 42,900 | 42,950 | 3,208 | 2,804 | 2,983 |
| 36,950 | 37,000 | 2,695 | 2,328 | 2,495 | 39,950 | 40,000 | 2,950 | 2,562 | 2,741 | 42,950 | 43,000 | 3,212 | 2,808 | 2,987 |

*This column must also be used by qualifying widow(er)

Continued on next page

2000 Hawaii Tax Table (Continued)

| If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | |
|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| Your tax is — | | | | | Your tax is — | | | | | Your tax is — | | | | |
| 43,000 | | | | | 46,000 | | | | | 49,000 | | | | |
| 43,000 | 43,050 | 3,217 | 2,812 | 2,991 | 46,000 | 46,050 | 3,479 | 3,058 | 3,240 | 49,000 | 49,050 | 3,742 | 3,304 | 3,495 |
| 43,050 | 43,100 | 3,221 | 2,816 | 2,995 | 46,050 | 46,100 | 3,484 | 3,062 | 3,244 | 49,050 | 49,100 | 3,746 | 3,308 | 3,499 |
| 43,100 | 43,150 | 3,225 | 2,820 | 2,999 | 46,100 | 46,150 | 3,488 | 3,066 | 3,249 | 49,100 | 49,150 | 3,750 | 3,312 | 3,504 |
| 43,150 | 43,200 | 3,230 | 2,824 | 3,003 | 46,150 | 46,200 | 3,492 | 3,070 | 3,253 | 49,150 | 49,200 | 3,755 | 3,316 | 3,508 |
| 43,200 | 43,250 | 3,234 | 2,828 | 3,007 | 46,200 | 46,250 | 3,497 | 3,074 | 3,257 | 49,200 | 49,250 | 3,759 | 3,320 | 3,512 |
| 43,250 | 43,300 | 3,239 | 2,833 | 3,012 | 46,250 | 46,300 | 3,501 | 3,079 | 3,261 | 49,250 | 49,300 | 3,764 | 3,325 | 3,516 |
| 43,300 | 43,350 | 3,243 | 2,837 | 3,016 | 46,300 | 46,350 | 3,505 | 3,083 | 3,266 | 49,300 | 49,350 | 3,768 | 3,329 | 3,521 |
| 43,350 | 43,400 | 3,247 | 2,841 | 3,020 | 46,350 | 46,400 | 3,510 | 3,087 | 3,270 | 49,350 | 49,400 | 3,772 | 3,333 | 3,525 |
| 43,400 | 43,450 | 3,252 | 2,845 | 3,024 | 46,400 | 46,450 | 3,514 | 3,091 | 3,274 | 49,400 | 49,450 | 3,777 | 3,337 | 3,529 |
| 43,450 | 43,500 | 3,256 | 2,849 | 3,028 | 46,450 | 46,500 | 3,519 | 3,095 | 3,278 | 49,450 | 49,500 | 3,781 | 3,341 | 3,533 |
| 43,500 | 43,550 | 3,260 | 2,853 | 3,032 | 46,500 | 46,550 | 3,523 | 3,099 | 3,283 | 49,500 | 49,550 | 3,785 | 3,345 | 3,538 |
| 43,550 | 43,600 | 3,265 | 2,857 | 3,036 | 46,550 | 46,600 | 3,527 | 3,103 | 3,287 | 49,550 | 49,600 | 3,790 | 3,349 | 3,542 |
| 43,600 | 43,650 | 3,269 | 2,861 | 3,040 | 46,600 | 46,650 | 3,532 | 3,107 | 3,291 | 49,600 | 49,650 | 3,794 | 3,353 | 3,546 |
| 43,650 | 43,700 | 3,274 | 2,865 | 3,044 | 46,650 | 46,700 | 3,536 | 3,111 | 3,295 | 49,650 | 49,700 | 3,799 | 3,357 | 3,550 |
| 43,700 | 43,750 | 3,278 | 2,869 | 3,048 | 46,700 | 46,750 | 3,540 | 3,115 | 3,300 | 49,700 | 49,750 | 3,803 | 3,361 | 3,555 |
| 43,750 | 43,800 | 3,282 | 2,874 | 3,053 | 46,750 | 46,800 | 3,545 | 3,120 | 3,304 | 49,750 | 49,800 | 3,807 | 3,366 | 3,559 |
| 43,800 | 43,850 | 3,287 | 2,878 | 3,057 | 46,800 | 46,850 | 3,549 | 3,124 | 3,308 | 49,800 | 49,850 | 3,812 | 3,370 | 3,563 |
| 43,850 | 43,900 | 3,291 | 2,882 | 3,061 | 46,850 | 46,900 | 3,554 | 3,128 | 3,312 | 49,850 | 49,900 | 3,816 | 3,374 | 3,567 |
| 43,900 | 43,950 | 3,295 | 2,886 | 3,065 | 46,900 | 46,950 | 3,558 | 3,132 | 3,317 | 49,900 | 49,950 | 3,820 | 3,378 | 3,572 |
| 43,950 | 44,000 | 3,300 | 2,890 | 3,069 | 46,950 | 47,000 | 3,562 | 3,136 | 3,321 | 49,950 | 50,000 | 3,825 | 3,382 | 3,576 |
| 44,000 | | | | | 47,000 | | | | | 50,000 | | | | |
| 44,000 | 44,050 | 3,304 | 2,894 | 3,073 | 47,000 | 47,050 | 3,567 | 3,140 | 3,325 | 50,000 | 50,050 | 3,829 | 3,386 | 3,580 |
| 44,050 | 44,100 | 3,309 | 2,898 | 3,077 | 47,050 | 47,100 | 3,571 | 3,144 | 3,329 | 50,050 | 50,100 | 3,834 | 3,390 | 3,584 |
| 44,100 | 44,150 | 3,313 | 2,902 | 3,081 | 47,100 | 47,150 | 3,575 | 3,148 | 3,334 | 50,100 | 50,150 | 3,838 | 3,394 | 3,589 |
| 44,150 | 44,200 | 3,317 | 2,906 | 3,085 | 47,150 | 47,200 | 3,580 | 3,152 | 3,338 | 50,150 | 50,200 | 3,842 | 3,398 | 3,593 |
| 44,200 | 44,250 | 3,322 | 2,910 | 3,089 | 47,200 | 47,250 | 3,584 | 3,156 | 3,342 | 50,200 | 50,250 | 3,847 | 3,402 | 3,597 |
| 44,250 | 44,300 | 3,326 | 2,915 | 3,094 | 47,250 | 47,300 | 3,589 | 3,161 | 3,346 | 50,250 | 50,300 | 3,851 | 3,407 | 3,601 |
| 44,300 | 44,350 | 3,330 | 2,919 | 3,098 | 47,300 | 47,350 | 3,593 | 3,165 | 3,351 | 50,300 | 50,350 | 3,855 | 3,411 | 3,606 |
| 44,350 | 44,400 | 3,335 | 2,923 | 3,102 | 47,350 | 47,400 | 3,597 | 3,169 | 3,355 | 50,350 | 50,400 | 3,860 | 3,415 | 3,610 |
| 44,400 | 44,450 | 3,339 | 2,927 | 3,106 | 47,400 | 47,450 | 3,602 | 3,173 | 3,359 | 50,400 | 50,450 | 3,864 | 3,419 | 3,614 |
| 44,450 | 44,500 | 3,344 | 2,931 | 3,110 | 47,450 | 47,500 | 3,606 | 3,177 | 3,363 | 50,450 | 50,500 | 3,869 | 3,423 | 3,618 |
| 44,500 | 44,550 | 3,348 | 2,935 | 3,114 | 47,500 | 47,550 | 3,610 | 3,181 | 3,368 | 50,500 | 50,550 | 3,873 | 3,427 | 3,623 |
| 44,550 | 44,600 | 3,352 | 2,939 | 3,118 | 47,550 | 47,600 | 3,615 | 3,185 | 3,372 | 50,550 | 50,600 | 3,877 | 3,431 | 3,627 |
| 44,600 | 44,650 | 3,357 | 2,943 | 3,122 | 47,600 | 47,650 | 3,619 | 3,189 | 3,376 | 50,600 | 50,650 | 3,882 | 3,435 | 3,631 |
| 44,650 | 44,700 | 3,361 | 2,947 | 3,126 | 47,650 | 47,700 | 3,624 | 3,193 | 3,380 | 50,650 | 50,700 | 3,886 | 3,439 | 3,635 |
| 44,700 | 44,750 | 3,365 | 2,951 | 3,130 | 47,700 | 47,750 | 3,628 | 3,197 | 3,385 | 50,700 | 50,750 | 3,890 | 3,443 | 3,640 |
| 44,750 | 44,800 | 3,370 | 2,956 | 3,135 | 47,750 | 47,800 | 3,632 | 3,202 | 3,389 | 50,750 | 50,800 | 3,895 | 3,448 | 3,644 |
| 44,800 | 44,850 | 3,374 | 2,960 | 3,139 | 47,800 | 47,850 | 3,637 | 3,206 | 3,393 | 50,800 | 50,850 | 3,899 | 3,452 | 3,648 |
| 44,850 | 44,900 | 3,379 | 2,964 | 3,143 | 47,850 | 47,900 | 3,641 | 3,210 | 3,397 | 50,850 | 50,900 | 3,904 | 3,456 | 3,652 |
| 44,900 | 44,950 | 3,383 | 2,968 | 3,147 | 47,900 | 47,950 | 3,645 | 3,214 | 3,402 | 50,900 | 50,950 | 3,908 | 3,460 | 3,657 |
| 44,950 | 45,000 | 3,387 | 2,972 | 3,151 | 47,950 | 48,000 | 3,650 | 3,218 | 3,406 | 50,950 | 51,000 | 3,912 | 3,464 | 3,661 |
| 45,000 | | | | | 48,000 | | | | | 51,000 | | | | |
| 45,000 | 45,050 | 3,392 | 2,976 | 3,155 | 48,000 | 48,050 | 3,654 | 3,222 | 3,410 | 51,000 | 51,050 | 3,917 | 3,468 | 3,665 |
| 45,050 | 45,100 | 3,396 | 2,980 | 3,159 | 48,050 | 48,100 | 3,659 | 3,226 | 3,414 | 51,050 | 51,100 | 3,921 | 3,472 | 3,669 |
| 45,100 | 45,150 | 3,400 | 2,984 | 3,164 | 48,100 | 48,150 | 3,663 | 3,230 | 3,419 | 51,100 | 51,150 | 3,925 | 3,476 | 3,674 |
| 45,150 | 45,200 | 3,405 | 2,988 | 3,168 | 48,150 | 48,200 | 3,667 | 3,234 | 3,423 | 51,150 | 51,200 | 3,930 | 3,480 | 3,678 |
| 45,200 | 45,250 | 3,409 | 2,992 | 3,172 | 48,200 | 48,250 | 3,672 | 3,238 | 3,427 | 51,200 | 51,250 | 3,934 | 3,484 | 3,682 |
| 45,250 | 45,300 | 3,414 | 2,997 | 3,176 | 48,250 | 48,300 | 3,676 | 3,243 | 3,431 | 51,250 | 51,300 | 3,939 | 3,489 | 3,686 |
| 45,300 | 45,350 | 3,418 | 3,001 | 3,181 | 48,300 | 48,350 | 3,680 | 3,247 | 3,436 | 51,300 | 51,350 | 3,943 | 3,493 | 3,691 |
| 45,350 | 45,400 | 3,422 | 3,005 | 3,185 | 48,350 | 48,400 | 3,685 | 3,251 | 3,440 | 51,350 | 51,400 | 3,947 | 3,497 | 3,695 |
| 45,400 | 45,450 | 3,427 | 3,009 | 3,189 | 48,400 | 48,450 | 3,689 | 3,255 | 3,444 | 51,400 | 51,450 | 3,952 | 3,501 | 3,699 |
| 45,450 | 45,500 | 3,431 | 3,013 | 3,193 | 48,450 | 48,500 | 3,694 | 3,259 | 3,448 | 51,450 | 51,500 | 3,956 | 3,505 | 3,703 |
| 45,500 | 45,550 | 3,435 | 3,017 | 3,198 | 48,500 | 48,550 | 3,698 | 3,263 | 3,453 | 51,500 | 51,550 | 3,960 | 3,509 | 3,708 |
| 45,550 | 45,600 | 3,440 | 3,021 | 3,202 | 48,550 | 48,600 | 3,702 | 3,267 | 3,457 | 51,550 | 51,600 | 3,965 | 3,513 | 3,712 |
| 45,600 | 45,650 | 3,444 | 3,025 | 3,206 | 48,600 | 48,650 | 3,707 | 3,271 | 3,461 | 51,600 | 51,650 | 3,969 | 3,517 | 3,716 |
| 45,650 | 45,700 | 3,449 | 3,029 | 3,210 | 48,650 | 48,700 | 3,711 | 3,275 | 3,465 | 51,650 | 51,700 | 3,974 | 3,521 | 3,720 |
| 45,700 | 45,750 | 3,453 | 3,033 | 3,215 | 48,700 | 48,750 | 3,715 | 3,279 | 3,470 | 51,700 | 51,750 | 3,978 | 3,525 | 3,725 |
| 45,750 | 45,800 | 3,457 | 3,038 | 3,219 | 48,750 | 48,800 | 3,720 | 3,284 | 3,474 | 51,750 | 51,800 | 3,982 | 3,530 | 3,729 |
| 45,800 | 45,850 | 3,462 | 3,042 | 3,223 | 48,800 | 48,850 | 3,724 | 3,288 | 3,478 | 51,800 | 51,850 | 3,987 | 3,534 | 3,733 |
| 45,850 | 45,900 | 3,466 | 3,046 | 3,227 | 48,850 | 48,900 | 3,729 | 3,292 | 3,482 | 51,850 | 51,900 | 3,991 | 3,538 | 3,737 |
| 45,900 | 45,950 | 3,470 | 3,050 | 3,232 | 48,900 | 48,950 | 3,733 | 3,296 | 3,487 | 51,900 | 51,950 | 3,995 | 3,542 | 3,742 |
| 45,950 | 46,000 | 3,475 | 3,054 | 3,236 | 48,950 | 49,000 | 3,737 | 3,300 | 3,491 | 51,950 | 52,000 | 4,000 | 3,546 | 3,746 |

*This column must also be used by qualifying widow(er)

Continued on next page

2000 Hawaii Tax Table (Continued)

| If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | |
|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| Your tax is — | | | | | Your tax is — | | | | | Your tax is — | | | | |
| 52,000 | | | | | 55,000 | | | | | 58,000 | | | | |
| 52,000 | 52,050 | 4,004 | 3,550 | 3,750 | 55,000 | 55,050 | 4,267 | 3,796 | 4,005 | 58,000 | 58,050 | 4,529 | 4,042 | 4,260 |
| 52,050 | 52,100 | 4,009 | 3,554 | 3,754 | 55,050 | 55,100 | 4,271 | 3,800 | 4,009 | 58,050 | 58,100 | 4,534 | 4,046 | 4,264 |
| 52,100 | 52,150 | 4,013 | 3,558 | 3,759 | 55,100 | 55,150 | 4,275 | 3,804 | 4,014 | 58,100 | 58,150 | 4,538 | 4,050 | 4,269 |
| 52,150 | 52,200 | 4,017 | 3,562 | 3,763 | 55,150 | 55,200 | 4,280 | 3,808 | 4,018 | 58,150 | 58,200 | 4,542 | 4,054 | 4,273 |
| 52,200 | 52,250 | 4,022 | 3,566 | 3,767 | 55,200 | 55,250 | 4,284 | 3,812 | 4,022 | 58,200 | 58,250 | 4,547 | 4,058 | 4,277 |
| | | | | | | | | | | | | | | |
| 52,250 | 52,300 | 4,026 | 3,571 | 3,771 | 55,250 | 55,300 | 4,289 | 3,817 | 4,026 | 58,250 | 58,300 | 4,551 | 4,063 | 4,281 |
| 52,300 | 52,350 | 4,030 | 3,575 | 3,776 | 55,300 | 55,350 | 4,293 | 3,821 | 4,031 | 58,300 | 58,350 | 4,555 | 4,067 | 4,286 |
| 52,350 | 52,400 | 4,035 | 3,579 | 3,780 | 55,350 | 55,400 | 4,297 | 3,825 | 4,035 | 58,350 | 58,400 | 4,560 | 4,071 | 4,290 |
| 52,400 | 52,450 | 4,039 | 3,583 | 3,784 | 55,400 | 55,450 | 4,302 | 3,829 | 4,039 | 58,400 | 58,450 | 4,564 | 4,075 | 4,294 |
| 52,450 | 52,500 | 4,044 | 3,587 | 3,788 | 55,450 | 55,500 | 4,306 | 3,833 | 4,043 | 58,450 | 58,500 | 4,569 | 4,079 | 4,298 |
| | | | | | | | | | | | | | | |
| 52,500 | 52,550 | 4,048 | 3,591 | 3,793 | 55,500 | 55,550 | 4,310 | 3,837 | 4,048 | 58,500 | 58,550 | 4,573 | 4,083 | 4,303 |
| 52,550 | 52,600 | 4,052 | 3,595 | 3,797 | 55,550 | 55,600 | 4,315 | 3,841 | 4,052 | 58,550 | 58,600 | 4,577 | 4,087 | 4,307 |
| 52,600 | 52,650 | 4,057 | 3,599 | 3,801 | 55,600 | 55,650 | 4,319 | 3,845 | 4,056 | 58,600 | 58,650 | 4,582 | 4,091 | 4,311 |
| 52,650 | 52,700 | 4,061 | 3,603 | 3,805 | 55,650 | 55,700 | 4,324 | 3,849 | 4,060 | 58,650 | 58,700 | 4,586 | 4,095 | 4,315 |
| 52,700 | 52,750 | 4,065 | 3,607 | 3,810 | 55,700 | 55,750 | 4,328 | 3,853 | 4,065 | 58,700 | 58,750 | 4,590 | 4,099 | 4,320 |
| | | | | | | | | | | | | | | |
| 52,750 | 52,800 | 4,070 | 3,612 | 3,814 | 55,750 | 55,800 | 4,332 | 3,858 | 4,069 | 58,750 | 58,800 | 4,595 | 4,104 | 4,324 |
| 52,800 | 52,850 | 4,074 | 3,616 | 3,818 | 55,800 | 55,850 | 4,337 | 3,862 | 4,073 | 58,800 | 58,850 | 4,599 | 4,108 | 4,328 |
| 52,850 | 52,900 | 4,079 | 3,620 | 3,822 | 55,850 | 55,900 | 4,341 | 3,866 | 4,077 | 58,850 | 58,900 | 4,604 | 4,112 | 4,332 |
| 52,900 | 52,950 | 4,083 | 3,624 | 3,827 | 55,900 | 55,950 | 4,345 | 3,870 | 4,082 | 58,900 | 58,950 | 4,608 | 4,116 | 4,337 |
| 52,950 | 53,000 | 4,087 | 3,628 | 3,831 | 55,950 | 56,000 | 4,350 | 3,874 | 4,086 | 58,950 | 59,000 | 4,612 | 4,120 | 4,341 |
| 53,000 | | | | | 56,000 | | | | | 59,000 | | | | |
| 53,000 | 53,050 | 4,092 | 3,632 | 3,835 | 56,000 | 56,050 | 4,354 | 3,878 | 4,090 | 59,000 | 59,050 | 4,617 | 4,124 | 4,345 |
| 53,050 | 53,100 | 4,096 | 3,636 | 3,839 | 56,050 | 56,100 | 4,359 | 3,882 | 4,094 | 59,050 | 59,100 | 4,621 | 4,128 | 4,349 |
| 53,100 | 53,150 | 4,100 | 3,640 | 3,844 | 56,100 | 56,150 | 4,363 | 3,886 | 4,099 | 59,100 | 59,150 | 4,625 | 4,132 | 4,354 |
| 53,150 | 53,200 | 4,105 | 3,644 | 3,848 | 56,150 | 56,200 | 4,367 | 3,890 | 4,103 | 59,150 | 59,200 | 4,630 | 4,136 | 4,358 |
| 53,200 | 53,250 | 4,109 | 3,648 | 3,852 | 56,200 | 56,250 | 4,372 | 3,894 | 4,107 | 59,200 | 59,250 | 4,634 | 4,140 | 4,362 |
| | | | | | | | | | | | | | | |
| 53,250 | 53,300 | 4,114 | 3,653 | 3,856 | 56,250 | 56,300 | 4,376 | 3,899 | 4,111 | 59,250 | 59,300 | 4,639 | 4,145 | 4,366 |
| 53,300 | 53,350 | 4,118 | 3,657 | 3,861 | 56,300 | 56,350 | 4,380 | 3,903 | 4,116 | 59,300 | 59,350 | 4,643 | 4,149 | 4,371 |
| 53,350 | 53,400 | 4,122 | 3,661 | 3,865 | 56,350 | 56,400 | 4,385 | 3,907 | 4,120 | 59,350 | 59,400 | 4,647 | 4,153 | 4,375 |
| 53,400 | 53,450 | 4,127 | 3,665 | 3,869 | 56,400 | 56,450 | 4,389 | 3,911 | 4,124 | 59,400 | 59,450 | 4,652 | 4,157 | 4,379 |
| 53,450 | 53,500 | 4,131 | 3,669 | 3,873 | 56,450 | 56,500 | 4,394 | 3,915 | 4,128 | 59,450 | 59,500 | 4,656 | 4,161 | 4,383 |
| | | | | | | | | | | | | | | |
| 53,500 | 53,550 | 4,135 | 3,673 | 3,878 | 56,500 | 56,550 | 4,398 | 3,919 | 4,133 | 59,500 | 59,550 | 4,660 | 4,165 | 4,388 |
| 53,550 | 53,600 | 4,140 | 3,677 | 3,882 | 56,550 | 56,600 | 4,402 | 3,923 | 4,137 | 59,550 | 59,600 | 4,665 | 4,169 | 4,392 |
| 53,600 | 53,650 | 4,144 | 3,681 | 3,886 | 56,600 | 56,650 | 4,407 | 3,927 | 4,141 | 59,600 | 59,650 | 4,669 | 4,173 | 4,396 |
| 53,650 | 53,700 | 4,149 | 3,685 | 3,890 | 56,650 | 56,700 | 4,411 | 3,931 | 4,145 | 59,650 | 59,700 | 4,674 | 4,177 | 4,400 |
| 53,700 | 53,750 | 4,153 | 3,689 | 3,895 | 56,700 | 56,750 | 4,415 | 3,935 | 4,150 | 59,700 | 59,750 | 4,678 | 4,181 | 4,405 |
| | | | | | | | | | | | | | | |
| 53,750 | 53,800 | 4,157 | 3,694 | 3,899 | 56,750 | 56,800 | 4,420 | 3,940 | 4,154 | 59,750 | 59,800 | 4,682 | 4,186 | 4,409 |
| 53,800 | 53,850 | 4,162 | 3,698 | 3,903 | 56,800 | 56,850 | 4,424 | 3,944 | 4,158 | 59,800 | 59,850 | 4,687 | 4,190 | 4,413 |
| 53,850 | 53,900 | 4,166 | 3,702 | 3,907 | 56,850 | 56,900 | 4,429 | 3,948 | 4,162 | 59,850 | 59,900 | 4,691 | 4,194 | 4,417 |
| 53,900 | 53,950 | 4,170 | 3,706 | 3,912 | 56,900 | 56,950 | 4,433 | 3,952 | 4,167 | 59,900 | 59,950 | 4,695 | 4,198 | 4,422 |
| 53,950 | 54,000 | 4,175 | 3,710 | 3,916 | 56,950 | 57,000 | 4,437 | 3,956 | 4,171 | 59,950 | 60,000 | 4,700 | 4,202 | 4,426 |
| 54,000 | | | | | 57,000 | | | | | 60,000 | | | | |
| 54,000 | 54,050 | 4,179 | 3,714 | 3,920 | 57,000 | 57,050 | 4,442 | 3,960 | 4,175 | 60,000 | 60,050 | 4,704 | 4,206 | 4,430 |
| 54,050 | 54,100 | 4,184 | 3,718 | 3,924 | 57,050 | 57,100 | 4,446 | 3,964 | 4,179 | 60,050 | 60,100 | 4,709 | 4,210 | 4,435 |
| 54,100 | 54,150 | 4,188 | 3,722 | 3,929 | 57,100 | 57,150 | 4,450 | 3,968 | 4,184 | 60,100 | 60,150 | 4,713 | 4,215 | 4,439 |
| 54,150 | 54,200 | 4,192 | 3,726 | 3,933 | 57,150 | 57,200 | 4,455 | 3,972 | 4,188 | 60,150 | 60,200 | 4,717 | 4,219 | 4,443 |
| 54,200 | 54,250 | 4,197 | 3,730 | 3,937 | 57,200 | 57,250 | 4,459 | 3,976 | 4,192 | 60,200 | 60,250 | 4,722 | 4,223 | 4,448 |
| | | | | | | | | | | | | | | |
| 54,250 | 54,300 | 4,201 | 3,735 | 3,941 | 57,250 | 57,300 | 4,464 | 3,981 | 4,196 | 60,250 | 60,300 | 4,726 | 4,227 | 4,452 |
| 54,300 | 54,350 | 4,205 | 3,739 | 3,946 | 57,300 | 57,350 | 4,468 | 3,985 | 4,201 | 60,300 | 60,350 | 4,730 | 4,232 | 4,456 |
| 54,350 | 54,400 | 4,210 | 3,743 | 3,950 | 57,350 | 57,400 | 4,472 | 3,989 | 4,205 | 60,350 | 60,400 | 4,735 | 4,236 | 4,461 |
| 54,400 | 54,450 | 4,214 | 3,747 | 3,954 | 57,400 | 57,450 | 4,477 | 3,993 | 4,209 | 60,400 | 60,450 | 4,739 | 4,240 | 4,465 |
| 54,450 | 54,500 | 4,219 | 3,751 | 3,958 | 57,450 | 57,500 | 4,481 | 3,997 | 4,213 | 60,450 | 60,500 | 4,744 | 4,244 | 4,470 |
| | | | | | | | | | | | | | | |
| 54,500 | 54,550 | 4,223 | 3,755 | 3,963 | 57,500 | 57,550 | 4,485 | 4,001 | 4,218 | 60,500 | 60,550 | 4,748 | 4,249 | 4,474 |
| 54,550 | 54,600 | 4,227 | 3,759 | 3,967 | 57,550 | 57,600 | 4,490 | 4,005 | 4,222 | 60,550 | 60,600 | 4,752 | 4,253 | 4,478 |
| 54,600 | 54,650 | 4,232 | 3,763 | 3,971 | 57,600 | 57,650 | 4,494 | 4,009 | 4,226 | 60,600 | 60,650 | 4,757 | 4,257 | 4,483 |
| 54,650 | 54,700 | 4,236 | 3,767 | 3,975 | 57,650 | 57,700 | 4,499 | 4,013 | 4,230 | 60,650 | 60,700 | 4,761 | 4,261 | 4,487 |
| 54,700 | 54,750 | 4,240 | 3,771 | 3,980 | 57,700 | 57,750 | 4,503 | 4,017 | 4,235 | 60,700 | 60,750 | 4,765 | 4,266 | 4,491 |
| | | | | | | | | | | | | | | |
| 54,750 | 54,800 | 4,245 | 3,776 | 3,984 | 57,750 | 57,800 | 4,507 | 4,022 | 4,239 | 60,750 | 60,800 | 4,770 | 4,270 | 4,496 |
| 54,800 | 54,850 | 4,249 | 3,780 | 3,988 | 57,800 | 57,850 | 4,512 | 4,026 | 4,243 | 60,800 | 60,850 | 4,774 | 4,274 | 4,500 |
| 54,850 | 54,900 | 4,254 | 3,784 | 3,992 | 57,850 | 57,900 | 4,516 | 4,030 | 4,247 | 60,850 | 60,900 | 4,779 | 4,278 | 4,505 |
| 54,900 | 54,950 | 4,258 | 3,788 | 3,997 | 57,900 | 57,950 | 4,520 | 4,034 | 4,252 | 60,900 | 60,950 | 4,783 | 4,283 | 4,509 |
| 54,950 | 55,000 | 4,262 | 3,792 | 4,001 | 57,950 | 58,000 | 4,525 | 4,038 | 4,256 | 60,950 | 61,000 | 4,787 | 4,287 | 4,513 |

*This column must also be used by qualifying widow(er)

Continued on next page

2000 Hawaii Tax Table (Continued)

| If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | |
|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| Your tax is — | | | | | Your tax is — | | | | | Your tax is — | | | | |
| 61,000 | | | | | 64,000 | | | | | 67,000 | | | | |
| 61,000 | 61,050 | 4,792 | 4,291 | 4,518 | 64,000 | 64,050 | 5,054 | 4,546 | 4,780 | 67,000 | 67,050 | 5,317 | 4,801 | 5,043 |
| 61,050 | 61,100 | 4,796 | 4,295 | 4,522 | 64,050 | 64,100 | 5,059 | 4,550 | 4,785 | 67,050 | 67,100 | 5,321 | 4,805 | 5,047 |
| 61,100 | 61,150 | 4,800 | 4,300 | 4,526 | 64,100 | 64,150 | 5,063 | 4,555 | 4,789 | 67,100 | 67,150 | 5,325 | 4,810 | 5,051 |
| 61,150 | 61,200 | 4,805 | 4,304 | 4,531 | 64,150 | 64,200 | 5,067 | 4,559 | 4,793 | 67,150 | 67,200 | 5,330 | 4,814 | 5,056 |
| 61,200 | 61,250 | 4,809 | 4,308 | 4,535 | 64,200 | 64,250 | 5,072 | 4,563 | 4,798 | 67,200 | 67,250 | 5,334 | 4,818 | 5,060 |
| 61,250 | 61,300 | 4,814 | 4,312 | 4,540 | 64,250 | 64,300 | 5,076 | 4,567 | 4,802 | 67,250 | 67,300 | 5,339 | 4,822 | 5,065 |
| 61,300 | 61,350 | 4,818 | 4,317 | 4,544 | 64,300 | 64,350 | 5,080 | 4,572 | 4,806 | 67,300 | 67,350 | 5,343 | 4,827 | 5,069 |
| 61,350 | 61,400 | 4,822 | 4,321 | 4,548 | 64,350 | 64,400 | 5,085 | 4,576 | 4,811 | 67,350 | 67,400 | 5,347 | 4,831 | 5,073 |
| 61,400 | 61,450 | 4,827 | 4,325 | 4,553 | 64,400 | 64,450 | 5,089 | 4,580 | 4,815 | 67,400 | 67,450 | 5,352 | 4,835 | 5,078 |
| 61,450 | 61,500 | 4,831 | 4,329 | 4,557 | 64,450 | 64,500 | 5,094 | 4,584 | 4,820 | 67,450 | 67,500 | 5,356 | 4,839 | 5,082 |
| 61,500 | 61,550 | 4,835 | 4,334 | 4,561 | 64,500 | 64,550 | 5,098 | 4,589 | 4,824 | 67,500 | 67,550 | 5,360 | 4,844 | 5,086 |
| 61,550 | 61,600 | 4,840 | 4,338 | 4,566 | 64,550 | 64,600 | 5,102 | 4,593 | 4,828 | 67,550 | 67,600 | 5,365 | 4,848 | 5,091 |
| 61,600 | 61,650 | 4,844 | 4,342 | 4,570 | 64,600 | 64,650 | 5,107 | 4,597 | 4,833 | 67,600 | 67,650 | 5,369 | 4,852 | 5,095 |
| 61,650 | 61,700 | 4,849 | 4,346 | 4,575 | 64,650 | 64,700 | 5,111 | 4,601 | 4,837 | 67,650 | 67,700 | 5,374 | 4,856 | 5,100 |
| 61,700 | 61,750 | 4,853 | 4,351 | 4,579 | 64,700 | 64,750 | 5,115 | 4,606 | 4,841 | 67,700 | 67,750 | 5,378 | 4,861 | 5,104 |
| 61,750 | 61,800 | 4,857 | 4,355 | 4,583 | 64,750 | 64,800 | 5,120 | 4,610 | 4,846 | 67,750 | 67,800 | 5,382 | 4,865 | 5,108 |
| 61,800 | 61,850 | 4,862 | 4,359 | 4,588 | 64,800 | 64,850 | 5,124 | 4,614 | 4,850 | 67,800 | 67,850 | 5,387 | 4,869 | 5,113 |
| 61,850 | 61,900 | 4,866 | 4,363 | 4,592 | 64,850 | 64,900 | 5,129 | 4,618 | 4,855 | 67,850 | 67,900 | 5,391 | 4,873 | 5,117 |
| 61,900 | 61,950 | 4,870 | 4,368 | 4,596 | 64,900 | 64,950 | 5,133 | 4,623 | 4,859 | 67,900 | 67,950 | 5,395 | 4,878 | 5,121 |
| 61,950 | 62,000 | 4,875 | 4,372 | 4,601 | 64,950 | 65,000 | 5,137 | 4,627 | 4,863 | 67,950 | 68,000 | 5,400 | 4,882 | 5,126 |
| 62,000 | | | | | 65,000 | | | | | 68,000 | | | | |
| 62,000 | 62,050 | 4,879 | 4,376 | 4,605 | 65,000 | 65,050 | 5,142 | 4,631 | 4,868 | 68,000 | 68,050 | 5,404 | 4,886 | 5,130 |
| 62,050 | 62,100 | 4,884 | 4,380 | 4,610 | 65,050 | 65,100 | 5,146 | 4,635 | 4,872 | 68,050 | 68,100 | 5,409 | 4,890 | 5,135 |
| 62,100 | 62,150 | 4,888 | 4,385 | 4,614 | 65,100 | 65,150 | 5,150 | 4,640 | 4,876 | 68,100 | 68,150 | 5,413 | 4,895 | 5,139 |
| 62,150 | 62,200 | 4,892 | 4,389 | 4,618 | 65,150 | 65,200 | 5,155 | 4,644 | 4,881 | 68,150 | 68,200 | 5,417 | 4,899 | 5,143 |
| 62,200 | 62,250 | 4,897 | 4,393 | 4,623 | 65,200 | 65,250 | 5,159 | 4,648 | 4,885 | 68,200 | 68,250 | 5,422 | 4,903 | 5,148 |
| 62,250 | 62,300 | 4,901 | 4,397 | 4,627 | 65,250 | 65,300 | 5,164 | 4,652 | 4,890 | 68,250 | 68,300 | 5,426 | 4,907 | 5,152 |
| 62,300 | 62,350 | 4,905 | 4,402 | 4,631 | 65,300 | 65,350 | 5,168 | 4,657 | 4,894 | 68,300 | 68,350 | 5,430 | 4,912 | 5,156 |
| 62,350 | 62,400 | 4,910 | 4,406 | 4,636 | 65,350 | 65,400 | 5,172 | 4,661 | 4,898 | 68,350 | 68,400 | 5,435 | 4,916 | 5,161 |
| 62,400 | 62,450 | 4,914 | 4,410 | 4,640 | 65,400 | 65,450 | 5,177 | 4,665 | 4,903 | 68,400 | 68,450 | 5,439 | 4,920 | 5,165 |
| 62,450 | 62,500 | 4,919 | 4,414 | 4,645 | 65,450 | 65,500 | 5,181 | 4,669 | 4,907 | 68,450 | 68,500 | 5,444 | 4,924 | 5,170 |
| 62,500 | 62,550 | 4,923 | 4,419 | 4,649 | 65,500 | 65,550 | 5,185 | 4,674 | 4,911 | 68,500 | 68,550 | 5,448 | 4,929 | 5,174 |
| 62,550 | 62,600 | 4,927 | 4,423 | 4,653 | 65,550 | 65,600 | 5,190 | 4,678 | 4,916 | 68,550 | 68,600 | 5,452 | 4,933 | 5,178 |
| 62,600 | 62,650 | 4,932 | 4,427 | 4,658 | 65,600 | 65,650 | 5,194 | 4,682 | 4,920 | 68,600 | 68,650 | 5,457 | 4,937 | 5,183 |
| 62,650 | 62,700 | 4,936 | 4,431 | 4,662 | 65,650 | 65,700 | 5,199 | 4,686 | 4,925 | 68,650 | 68,700 | 5,461 | 4,941 | 5,187 |
| 62,700 | 62,750 | 4,940 | 4,436 | 4,666 | 65,700 | 65,750 | 5,203 | 4,691 | 4,929 | 68,700 | 68,750 | 5,465 | 4,946 | 5,191 |
| 62,750 | 62,800 | 4,945 | 4,440 | 4,671 | 65,750 | 65,800 | 5,207 | 4,695 | 4,933 | 68,750 | 68,800 | 5,470 | 4,950 | 5,196 |
| 62,800 | 62,850 | 4,949 | 4,444 | 4,675 | 65,800 | 65,850 | 5,212 | 4,699 | 4,938 | 68,800 | 68,850 | 5,474 | 4,954 | 5,200 |
| 62,850 | 62,900 | 4,954 | 4,448 | 4,680 | 65,850 | 65,900 | 5,216 | 4,703 | 4,942 | 68,850 | 68,900 | 5,479 | 4,958 | 5,205 |
| 62,900 | 62,950 | 4,958 | 4,453 | 4,684 | 65,900 | 65,950 | 5,220 | 4,708 | 4,946 | 68,900 | 68,950 | 5,483 | 4,963 | 5,209 |
| 62,950 | 63,000 | 4,962 | 4,457 | 4,688 | 65,950 | 66,000 | 5,225 | 4,712 | 4,951 | 68,950 | 69,000 | 5,487 | 4,967 | 5,213 |
| 63,000 | | | | | 66,000 | | | | | 69,000 | | | | |
| 63,000 | 63,050 | 4,967 | 4,461 | 4,693 | 66,000 | 66,050 | 5,229 | 4,716 | 4,955 | 69,000 | 69,050 | 5,492 | 4,971 | 5,218 |
| 63,050 | 63,100 | 4,971 | 4,465 | 4,697 | 66,050 | 66,100 | 5,234 | 4,720 | 4,960 | 69,050 | 69,100 | 5,496 | 4,975 | 5,222 |
| 63,100 | 63,150 | 4,975 | 4,470 | 4,701 | 66,100 | 66,150 | 5,238 | 4,725 | 4,964 | 69,100 | 69,150 | 5,500 | 4,980 | 5,226 |
| 63,150 | 63,200 | 4,980 | 4,474 | 4,706 | 66,150 | 66,200 | 5,242 | 4,729 | 4,968 | 69,150 | 69,200 | 5,505 | 4,984 | 5,231 |
| 63,200 | 63,250 | 4,984 | 4,478 | 4,710 | 66,200 | 66,250 | 5,247 | 4,733 | 4,973 | 69,200 | 69,250 | 5,509 | 4,988 | 5,235 |
| 63,250 | 63,300 | 4,989 | 4,482 | 4,715 | 66,250 | 66,300 | 5,251 | 4,737 | 4,977 | 69,250 | 69,300 | 5,514 | 4,992 | 5,240 |
| 63,300 | 63,350 | 4,993 | 4,487 | 4,719 | 66,300 | 66,350 | 5,255 | 4,742 | 4,981 | 69,300 | 69,350 | 5,518 | 4,997 | 5,244 |
| 63,350 | 63,400 | 4,997 | 4,491 | 4,723 | 66,350 | 66,400 | 5,260 | 4,746 | 4,986 | 69,350 | 69,400 | 5,522 | 5,001 | 5,248 |
| 63,400 | 63,450 | 5,002 | 4,495 | 4,728 | 66,400 | 66,450 | 5,264 | 4,750 | 4,990 | 69,400 | 69,450 | 5,527 | 5,005 | 5,253 |
| 63,450 | 63,500 | 5,006 | 4,499 | 4,732 | 66,450 | 66,500 | 5,269 | 4,754 | 4,995 | 69,450 | 69,500 | 5,531 | 5,009 | 5,257 |
| 63,500 | 63,550 | 5,010 | 4,504 | 4,736 | 66,500 | 66,550 | 5,273 | 4,759 | 4,999 | 69,500 | 69,550 | 5,535 | 5,014 | 5,261 |
| 63,550 | 63,600 | 5,015 | 4,508 | 4,741 | 66,550 | 66,600 | 5,277 | 4,763 | 5,003 | 69,550 | 69,600 | 5,540 | 5,018 | 5,266 |
| 63,600 | 63,650 | 5,019 | 4,512 | 4,745 | 66,600 | 66,650 | 5,282 | 4,767 | 5,008 | 69,600 | 69,650 | 5,544 | 5,022 | 5,270 |
| 63,650 | 63,700 | 5,024 | 4,516 | 4,750 | 66,650 | 66,700 | 5,286 | 4,771 | 5,012 | 69,650 | 69,700 | 5,549 | 5,026 | 5,275 |
| 63,700 | 63,750 | 5,028 | 4,521 | 4,754 | 66,700 | 66,750 | 5,290 | 4,776 | 5,016 | 69,700 | 69,750 | 5,553 | 5,031 | 5,279 |
| 63,750 | 63,800 | 5,032 | 4,525 | 4,758 | 66,750 | 66,800 | 5,295 | 4,780 | 5,021 | 69,750 | 69,800 | 5,557 | 5,035 | 5,283 |
| 63,800 | 63,850 | 5,037 | 4,529 | 4,763 | 66,800 | 66,850 | 5,299 | 4,784 | 5,025 | 69,800 | 69,850 | 5,562 | 5,039 | 5,288 |
| 63,850 | 63,900 | 5,041 | 4,533 | 4,767 | 66,850 | 66,900 | 5,304 | 4,788 | 5,030 | 69,850 | 69,900 | 5,566 | 5,043 | 5,292 |
| 63,900 | 63,950 | 5,045 | 4,538 | 4,771 | 66,900 | 66,950 | 5,308 | 4,793 | 5,034 | 69,900 | 69,950 | 5,570 | 5,048 | 5,296 |
| 63,950 | 64,000 | 5,050 | 4,542 | 4,776 | 66,950 | 67,000 | 5,312 | 4,797 | 5,038 | 69,950 | 70,000 | 5,575 | 5,052 | 5,301 |

*This column must also be used by qualifying widow(er)

Continued on next page

2000 Hawaii Tax Table (Continued)

| If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | |
|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| Your tax is — | | | | | Your tax is — | | | | | Your tax is — | | | | |
| 70,000 | | | | | 73,000 | | | | | 76,000 | | | | |
| 70,000 | 70,050 | 5,579 | 5,056 | 5,305 | 73,000 | 73,050 | 5,842 | 5,311 | 5,568 | 76,000 | 76,050 | 6,104 | 5,566 | 5,830 |
| 70,050 | 70,100 | 5,584 | 5,060 | 5,310 | 73,050 | 73,100 | 5,846 | 5,315 | 5,572 | 76,050 | 76,100 | 6,109 | 5,570 | 5,835 |
| 70,100 | 70,150 | 5,588 | 5,065 | 5,314 | 73,100 | 73,150 | 5,850 | 5,320 | 5,576 | 76,100 | 76,150 | 6,113 | 5,575 | 5,839 |
| 70,150 | 70,200 | 5,592 | 5,069 | 5,318 | 73,150 | 73,200 | 5,855 | 5,324 | 5,581 | 76,150 | 76,200 | 6,117 | 5,579 | 5,843 |
| 70,200 | 70,250 | 5,597 | 5,073 | 5,323 | 73,200 | 73,250 | 5,859 | 5,328 | 5,585 | 76,200 | 76,250 | 6,122 | 5,583 | 5,848 |
| | | | | | | | | | | | | | | |
| 70,250 | 70,300 | 5,601 | 5,077 | 5,327 | 73,250 | 73,300 | 5,864 | 5,332 | 5,590 | 76,250 | 76,300 | 6,126 | 5,587 | 5,852 |
| 70,300 | 70,350 | 5,605 | 5,082 | 5,331 | 73,300 | 73,350 | 5,868 | 5,337 | 5,594 | 76,300 | 76,350 | 6,130 | 5,592 | 5,856 |
| 70,350 | 70,400 | 5,610 | 5,086 | 5,336 | 73,350 | 73,400 | 5,872 | 5,341 | 5,598 | 76,350 | 76,400 | 6,135 | 5,596 | 5,861 |
| 70,400 | 70,450 | 5,614 | 5,090 | 5,340 | 73,400 | 73,450 | 5,877 | 5,345 | 5,603 | 76,400 | 76,450 | 6,139 | 5,600 | 5,865 |
| 70,450 | 70,500 | 5,619 | 5,094 | 5,345 | 73,450 | 73,500 | 5,881 | 5,349 | 5,607 | 76,450 | 76,500 | 6,144 | 5,604 | 5,870 |
| | | | | | | | | | | | | | | |
| 70,500 | 70,550 | 5,623 | 5,099 | 5,349 | 73,500 | 73,550 | 5,885 | 5,354 | 5,611 | 76,500 | 76,550 | 6,148 | 5,609 | 5,874 |
| 70,550 | 70,600 | 5,627 | 5,103 | 5,353 | 73,550 | 73,600 | 5,890 | 5,358 | 5,616 | 76,550 | 76,600 | 6,152 | 5,613 | 5,878 |
| 70,600 | 70,650 | 5,632 | 5,107 | 5,358 | 73,600 | 73,650 | 5,894 | 5,362 | 5,620 | 76,600 | 76,650 | 6,157 | 5,617 | 5,883 |
| 70,650 | 70,700 | 5,636 | 5,111 | 5,362 | 73,650 | 73,700 | 5,899 | 5,366 | 5,625 | 76,650 | 76,700 | 6,161 | 5,621 | 5,887 |
| 70,700 | 70,750 | 5,640 | 5,116 | 5,366 | 73,700 | 73,750 | 5,903 | 5,371 | 5,629 | 76,700 | 76,750 | 6,165 | 5,626 | 5,891 |
| | | | | | | | | | | | | | | |
| 70,750 | 70,800 | 5,645 | 5,120 | 5,371 | 73,750 | 73,800 | 5,907 | 5,375 | 5,633 | 76,750 | 76,800 | 6,170 | 5,630 | 5,896 |
| 70,800 | 70,850 | 5,649 | 5,124 | 5,375 | 73,800 | 73,850 | 5,912 | 5,379 | 5,638 | 76,800 | 76,850 | 6,174 | 5,634 | 5,900 |
| 70,850 | 70,900 | 5,654 | 5,128 | 5,380 | 73,850 | 73,900 | 5,916 | 5,383 | 5,642 | 76,850 | 76,900 | 6,179 | 5,638 | 5,905 |
| 70,900 | 70,950 | 5,658 | 5,133 | 5,384 | 73,900 | 73,950 | 5,920 | 5,388 | 5,646 | 76,900 | 76,950 | 6,183 | 5,643 | 5,909 |
| 70,950 | 71,000 | 5,662 | 5,137 | 5,388 | 73,950 | 74,000 | 5,925 | 5,392 | 5,651 | 76,950 | 77,000 | 6,187 | 5,647 | 5,913 |
| 71,000 | | | | | 74,000 | | | | | 77,000 | | | | |
| 71,000 | 71,050 | 5,667 | 5,141 | 5,393 | 74,000 | 74,050 | 5,929 | 5,396 | 5,655 | 77,000 | 77,050 | 6,192 | 5,651 | 5,918 |
| 71,050 | 71,100 | 5,671 | 5,145 | 5,397 | 74,050 | 74,100 | 5,934 | 5,400 | 5,660 | 77,050 | 77,100 | 6,196 | 5,655 | 5,922 |
| 71,100 | 71,150 | 5,675 | 5,150 | 5,401 | 74,100 | 74,150 | 5,938 | 5,405 | 5,664 | 77,100 | 77,150 | 6,200 | 5,660 | 5,926 |
| 71,150 | 71,200 | 5,680 | 5,154 | 5,406 | 74,150 | 74,200 | 5,942 | 5,409 | 5,668 | 77,150 | 77,200 | 6,205 | 5,664 | 5,931 |
| 71,200 | 71,250 | 5,684 | 5,158 | 5,410 | 74,200 | 74,250 | 5,947 | 5,413 | 5,673 | 77,200 | 77,250 | 6,209 | 5,668 | 5,935 |
| | | | | | | | | | | | | | | |
| 71,250 | 71,300 | 5,689 | 5,162 | 5,415 | 74,250 | 74,300 | 5,951 | 5,417 | 5,677 | 77,250 | 77,300 | 6,214 | 5,672 | 5,940 |
| 71,300 | 71,350 | 5,693 | 5,167 | 5,419 | 74,300 | 74,350 | 5,955 | 5,422 | 5,681 | 77,300 | 77,350 | 6,218 | 5,677 | 5,944 |
| 71,350 | 71,400 | 5,697 | 5,171 | 5,423 | 74,350 | 74,400 | 5,960 | 5,426 | 5,686 | 77,350 | 77,400 | 6,222 | 5,681 | 5,948 |
| 71,400 | 71,450 | 5,702 | 5,175 | 5,428 | 74,400 | 74,450 | 5,964 | 5,430 | 5,690 | 77,400 | 77,450 | 6,227 | 5,685 | 5,953 |
| 71,450 | 71,500 | 5,706 | 5,179 | 5,432 | 74,450 | 74,500 | 5,969 | 5,434 | 5,695 | 77,450 | 77,500 | 6,231 | 5,689 | 5,957 |
| | | | | | | | | | | | | | | |
| 71,500 | 71,550 | 5,710 | 5,184 | 5,436 | 74,500 | 74,550 | 5,973 | 5,439 | 5,699 | 77,500 | 77,550 | 6,235 | 5,694 | 5,961 |
| 71,550 | 71,600 | 5,715 | 5,188 | 5,441 | 74,550 | 74,600 | 5,977 | 5,443 | 5,703 | 77,550 | 77,600 | 6,240 | 5,698 | 5,966 |
| 71,600 | 71,650 | 5,719 | 5,192 | 5,445 | 74,600 | 74,650 | 5,982 | 5,447 | 5,708 | 77,600 | 77,650 | 6,244 | 5,702 | 5,970 |
| 71,650 | 71,700 | 5,724 | 5,196 | 5,450 | 74,650 | 74,700 | 5,986 | 5,451 | 5,712 | 77,650 | 77,700 | 6,249 | 5,706 | 5,975 |
| 71,700 | 71,750 | 5,728 | 5,201 | 5,454 | 74,700 | 74,750 | 5,990 | 5,456 | 5,716 | 77,700 | 77,750 | 6,253 | 5,711 | 5,979 |
| | | | | | | | | | | | | | | |
| 71,750 | 71,800 | 5,732 | 5,205 | 5,458 | 74,750 | 74,800 | 5,995 | 5,460 | 5,721 | 77,750 | 77,800 | 6,257 | 5,715 | 5,983 |
| 71,800 | 71,850 | 5,737 | 5,209 | 5,463 | 74,800 | 74,850 | 5,999 | 5,464 | 5,725 | 77,800 | 77,850 | 6,262 | 5,719 | 5,988 |
| 71,850 | 71,900 | 5,741 | 5,213 | 5,467 | 74,850 | 74,900 | 6,004 | 5,468 | 5,730 | 77,850 | 77,900 | 6,266 | 5,723 | 5,992 |
| 71,900 | 71,950 | 5,745 | 5,218 | 5,471 | 74,900 | 74,950 | 6,008 | 5,473 | 5,734 | 77,900 | 77,950 | 6,270 | 5,728 | 5,996 |
| 71,950 | 72,000 | 5,750 | 5,222 | 5,476 | 74,950 | 75,000 | 6,012 | 5,477 | 5,738 | 77,950 | 78,000 | 6,275 | 5,732 | 6,001 |
| 72,000 | | | | | 75,000 | | | | | 78,000 | | | | |
| 72,000 | 72,050 | 5,754 | 5,226 | 5,480 | 75,000 | 75,050 | 6,017 | 5,481 | 5,743 | 78,000 | 78,050 | 6,279 | 5,736 | 6,005 |
| 72,050 | 72,100 | 5,759 | 5,230 | 5,485 | 75,050 | 75,100 | 6,021 | 5,485 | 5,747 | 78,050 | 78,100 | 6,284 | 5,740 | 6,010 |
| 72,100 | 72,150 | 5,763 | 5,235 | 5,489 | 75,100 | 75,150 | 6,025 | 5,490 | 5,751 | 78,100 | 78,150 | 6,288 | 5,745 | 6,014 |
| 72,150 | 72,200 | 5,767 | 5,239 | 5,493 | 75,150 | 75,200 | 6,030 | 5,494 | 5,756 | 78,150 | 78,200 | 6,292 | 5,749 | 6,018 |
| 72,200 | 72,250 | 5,772 | 5,243 | 5,498 | 75,200 | 75,250 | 6,034 | 5,498 | 5,760 | 78,200 | 78,250 | 6,297 | 5,753 | 6,023 |
| | | | | | | | | | | | | | | |
| 72,250 | 72,300 | 5,776 | 5,247 | 5,502 | 75,250 | 75,300 | 6,039 | 5,502 | 5,765 | 78,250 | 78,300 | 6,301 | 5,757 | 6,027 |
| 72,300 | 72,350 | 5,780 | 5,252 | 5,506 | 75,300 | 75,350 | 6,043 | 5,507 | 5,769 | 78,300 | 78,350 | 6,305 | 5,762 | 6,031 |
| 72,350 | 72,400 | 5,785 | 5,256 | 5,511 | 75,350 | 75,400 | 6,047 | 5,511 | 5,773 | 78,350 | 78,400 | 6,310 | 5,766 | 6,036 |
| 72,400 | 72,450 | 5,789 | 5,260 | 5,515 | 75,400 | 75,450 | 6,052 | 5,515 | 5,778 | 78,400 | 78,450 | 6,314 | 5,770 | 6,040 |
| 72,450 | 72,500 | 5,794 | 5,264 | 5,520 | 75,450 | 75,500 | 6,056 | 5,519 | 5,782 | 78,450 | 78,500 | 6,319 | 5,774 | 6,045 |
| | | | | | | | | | | | | | | |
| 72,500 | 72,550 | 5,798 | 5,269 | 5,524 | 75,500 | 75,550 | 6,060 | 5,524 | 5,786 | 78,500 | 78,550 | 6,323 | 5,779 | 6,049 |
| 72,550 | 72,600 | 5,802 | 5,273 | 5,528 | 75,550 | 75,600 | 6,065 | 5,528 | 5,791 | 78,550 | 78,600 | 6,327 | 5,783 | 6,053 |
| 72,600 | 72,650 | 5,807 | 5,277 | 5,533 | 75,600 | 75,650 | 6,069 | 5,532 | 5,795 | 78,600 | 78,650 | 6,332 | 5,787 | 6,058 |
| 72,650 | 72,700 | 5,811 | 5,281 | 5,537 | 75,650 | 75,700 | 6,074 | 5,536 | 5,800 | 78,650 | 78,700 | 6,336 | 5,791 | 6,062 |
| 72,700 | 72,750 | 5,815 | 5,286 | 5,541 | 75,700 | 75,750 | 6,078 | 5,541 | 5,804 | 78,700 | 78,750 | 6,340 | 5,796 | 6,066 |
| | | | | | | | | | | | | | | |
| 72,750 | 72,800 | 5,820 | 5,290 | 5,546 | 75,750 | 75,800 | 6,082 | 5,545 | 5,808 | 78,750 | 78,800 | 6,345 | 5,800 | 6,071 |
| 72,800 | 72,850 | 5,824 | 5,294 | 5,550 | 75,800 | 75,850 | 6,087 | 5,549 | 5,813 | 78,800 | 78,850 | 6,349 | 5,804 | 6,075 |
| 72,850 | 72,900 | 5,829 | 5,298 | 5,555 | 75,850 | 75,900 | 6,091 | 5,553 | 5,817 | 78,850 | 78,900 | 6,354 | 5,808 | 6,080 |
| 72,900 | 72,950 | 5,833 | 5,303 | 5,559 | 75,900 | 75,950 | 6,095 | 5,558 | 5,821 | 78,900 | 78,950 | 6,358 | 5,813 | 6,084 |
| 72,950 | 73,000 | 5,837 | 5,307 | 5,563 | 75,950 | 76,000 | 6,100 | 5,562 | 5,826 | 78,950 | 79,000 | 6,362 | 5,817 | 6,088 |

*This column must also be used by qualifying widow(er)

Continued on next page

2000 Hawaii Tax Table (Continued)

| If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | |
|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| Your tax is — | | | | | Your tax is — | | | | | Your tax is — | | | | |
| 79,000 | | | | | 82,000 | | | | | 85,000 | | | | |
| 79,000 | 79,050 | 6,367 | 5,821 | 6,093 | 82,000 | 82,050 | 6,629 | 6,081 | 6,355 | 85,000 | 85,050 | 6,892 | 6,344 | 6,618 |
| 79,050 | 79,100 | 6,371 | 5,825 | 6,097 | 82,050 | 82,100 | 6,634 | 6,086 | 6,360 | 85,050 | 85,100 | 6,896 | 6,348 | 6,622 |
| 79,100 | 79,150 | 6,375 | 5,830 | 6,101 | 82,100 | 82,150 | 6,638 | 6,090 | 6,364 | 85,100 | 85,150 | 6,900 | 6,352 | 6,626 |
| 79,150 | 79,200 | 6,380 | 5,834 | 6,106 | 82,150 | 82,200 | 6,642 | 6,094 | 6,368 | 85,150 | 85,200 | 6,905 | 6,357 | 6,631 |
| 79,200 | 79,250 | 6,384 | 5,838 | 6,110 | 82,200 | 82,250 | 6,647 | 6,099 | 6,373 | 85,200 | 85,250 | 6,909 | 6,361 | 6,635 |
| 79,250 | 79,300 | 6,389 | 5,842 | 6,115 | 82,250 | 82,300 | 6,651 | 6,103 | 6,377 | 85,250 | 85,300 | 6,914 | 6,366 | 6,640 |
| 79,300 | 79,350 | 6,393 | 5,847 | 6,119 | 82,300 | 82,350 | 6,655 | 6,107 | 6,381 | 85,300 | 85,350 | 6,918 | 6,370 | 6,644 |
| 79,350 | 79,400 | 6,397 | 5,851 | 6,123 | 82,350 | 82,400 | 6,660 | 6,112 | 6,386 | 85,350 | 85,400 | 6,922 | 6,374 | 6,648 |
| 79,400 | 79,450 | 6,402 | 5,855 | 6,128 | 82,400 | 82,450 | 6,664 | 6,116 | 6,390 | 85,400 | 85,450 | 6,927 | 6,379 | 6,653 |
| 79,450 | 79,500 | 6,406 | 5,859 | 6,132 | 82,450 | 82,500 | 6,669 | 6,121 | 6,395 | 85,450 | 85,500 | 6,931 | 6,383 | 6,657 |
| 79,500 | 79,550 | 6,410 | 5,864 | 6,136 | 82,500 | 82,550 | 6,673 | 6,125 | 6,399 | 85,500 | 85,550 | 6,935 | 6,387 | 6,661 |
| 79,550 | 79,600 | 6,415 | 5,868 | 6,141 | 82,550 | 82,600 | 6,677 | 6,129 | 6,403 | 85,550 | 85,600 | 6,940 | 6,392 | 6,666 |
| 79,600 | 79,650 | 6,419 | 5,872 | 6,145 | 82,600 | 82,650 | 6,682 | 6,134 | 6,408 | 85,600 | 85,650 | 6,944 | 6,396 | 6,670 |
| 79,650 | 79,700 | 6,424 | 5,876 | 6,150 | 82,650 | 82,700 | 6,686 | 6,138 | 6,412 | 85,650 | 85,700 | 6,949 | 6,401 | 6,675 |
| 79,700 | 79,750 | 6,428 | 5,881 | 6,154 | 82,700 | 82,750 | 6,690 | 6,142 | 6,416 | 85,700 | 85,750 | 6,953 | 6,405 | 6,679 |
| 79,750 | 79,800 | 6,432 | 5,885 | 6,158 | 82,750 | 82,800 | 6,695 | 6,147 | 6,421 | 85,750 | 85,800 | 6,957 | 6,409 | 6,683 |
| 79,800 | 79,850 | 6,437 | 5,889 | 6,163 | 82,800 | 82,850 | 6,699 | 6,151 | 6,425 | 85,800 | 85,850 | 6,962 | 6,414 | 6,688 |
| 79,850 | 79,900 | 6,441 | 5,893 | 6,167 | 82,850 | 82,900 | 6,704 | 6,156 | 6,430 | 85,850 | 85,900 | 6,966 | 6,418 | 6,692 |
| 79,900 | 79,950 | 6,445 | 5,898 | 6,171 | 82,900 | 82,950 | 6,708 | 6,160 | 6,434 | 85,900 | 85,950 | 6,970 | 6,422 | 6,696 |
| 79,950 | 80,000 | 6,450 | 5,902 | 6,176 | 82,950 | 83,000 | 6,712 | 6,164 | 6,438 | 85,950 | 86,000 | 6,975 | 6,427 | 6,701 |
| 80,000 | | | | | 83,000 | | | | | 86,000 | | | | |
| 80,000 | 80,050 | 6,454 | 5,906 | 6,180 | 83,000 | 83,050 | 6,717 | 6,169 | 6,443 | 86,000 | 86,050 | 6,979 | 6,431 | 6,705 |
| 80,050 | 80,100 | 6,459 | 5,911 | 6,185 | 83,050 | 83,100 | 6,721 | 6,173 | 6,447 | 86,050 | 86,100 | 6,984 | 6,436 | 6,710 |
| 80,100 | 80,150 | 6,463 | 5,915 | 6,189 | 83,100 | 83,150 | 6,725 | 6,177 | 6,451 | 86,100 | 86,150 | 6,988 | 6,440 | 6,714 |
| 80,150 | 80,200 | 6,467 | 5,919 | 6,193 | 83,150 | 83,200 | 6,730 | 6,182 | 6,456 | 86,150 | 86,200 | 6,992 | 6,444 | 6,718 |
| 80,200 | 80,250 | 6,472 | 5,924 | 6,198 | 83,200 | 83,250 | 6,734 | 6,186 | 6,460 | 86,200 | 86,250 | 6,997 | 6,449 | 6,723 |
| 80,250 | 80,300 | 6,476 | 5,928 | 6,202 | 83,250 | 83,300 | 6,739 | 6,191 | 6,465 | 86,250 | 86,300 | 7,001 | 6,453 | 6,727 |
| 80,300 | 80,350 | 6,480 | 5,932 | 6,206 | 83,300 | 83,350 | 6,743 | 6,195 | 6,469 | 86,300 | 86,350 | 7,005 | 6,457 | 6,731 |
| 80,350 | 80,400 | 6,485 | 5,937 | 6,211 | 83,350 | 83,400 | 6,747 | 6,199 | 6,473 | 86,350 | 86,400 | 7,010 | 6,462 | 6,736 |
| 80,400 | 80,450 | 6,489 | 5,941 | 6,215 | 83,400 | 83,450 | 6,752 | 6,204 | 6,478 | 86,400 | 86,450 | 7,014 | 6,466 | 6,740 |
| 80,450 | 80,500 | 6,494 | 5,946 | 6,220 | 83,450 | 83,500 | 6,756 | 6,208 | 6,482 | 86,450 | 86,500 | 7,019 | 6,471 | 6,745 |
| 80,500 | 80,550 | 6,498 | 5,950 | 6,224 | 83,500 | 83,550 | 6,760 | 6,212 | 6,486 | 86,500 | 86,550 | 7,023 | 6,475 | 6,749 |
| 80,550 | 80,600 | 6,502 | 5,954 | 6,228 | 83,550 | 83,600 | 6,765 | 6,217 | 6,491 | 86,550 | 86,600 | 7,027 | 6,479 | 6,753 |
| 80,600 | 80,650 | 6,507 | 5,959 | 6,233 | 83,600 | 83,650 | 6,769 | 6,221 | 6,495 | 86,600 | 86,650 | 7,032 | 6,484 | 6,758 |
| 80,650 | 80,700 | 6,511 | 5,963 | 6,237 | 83,650 | 83,700 | 6,774 | 6,226 | 6,500 | 86,650 | 86,700 | 7,036 | 6,488 | 6,762 |
| 80,700 | 80,750 | 6,515 | 5,967 | 6,241 | 83,700 | 83,750 | 6,778 | 6,230 | 6,504 | 86,700 | 86,750 | 7,040 | 6,492 | 6,766 |
| 80,750 | 80,800 | 6,520 | 5,972 | 6,246 | 83,750 | 83,800 | 6,782 | 6,234 | 6,508 | 86,750 | 86,800 | 7,045 | 6,497 | 6,771 |
| 80,800 | 80,850 | 6,524 | 5,976 | 6,250 | 83,800 | 83,850 | 6,787 | 6,239 | 6,513 | 86,800 | 86,850 | 7,049 | 6,501 | 6,775 |
| 80,850 | 80,900 | 6,529 | 5,981 | 6,255 | 83,850 | 83,900 | 6,791 | 6,243 | 6,517 | 86,850 | 86,900 | 7,054 | 6,506 | 6,780 |
| 80,900 | 80,950 | 6,533 | 5,985 | 6,259 | 83,900 | 83,950 | 6,795 | 6,247 | 6,521 | 86,900 | 86,950 | 7,058 | 6,510 | 6,784 |
| 80,950 | 81,000 | 6,537 | 5,989 | 6,263 | 83,950 | 84,000 | 6,800 | 6,252 | 6,526 | 86,950 | 87,000 | 7,062 | 6,514 | 6,788 |
| 81,000 | | | | | 84,000 | | | | | 87,000 | | | | |
| 81,000 | 81,050 | 6,542 | 5,994 | 6,268 | 84,000 | 84,050 | 6,804 | 6,256 | 6,530 | 87,000 | 87,050 | 7,067 | 6,519 | 6,793 |
| 81,050 | 81,100 | 6,546 | 5,998 | 6,272 | 84,050 | 84,100 | 6,809 | 6,261 | 6,535 | 87,050 | 87,100 | 7,071 | 6,523 | 6,797 |
| 81,100 | 81,150 | 6,550 | 6,002 | 6,276 | 84,100 | 84,150 | 6,813 | 6,265 | 6,539 | 87,100 | 87,150 | 7,075 | 6,527 | 6,801 |
| 81,150 | 81,200 | 6,555 | 6,007 | 6,281 | 84,150 | 84,200 | 6,817 | 6,269 | 6,543 | 87,150 | 87,200 | 7,080 | 6,532 | 6,806 |
| 81,200 | 81,250 | 6,559 | 6,011 | 6,285 | 84,200 | 84,250 | 6,822 | 6,274 | 6,548 | 87,200 | 87,250 | 7,084 | 6,536 | 6,810 |
| 81,250 | 81,300 | 6,564 | 6,016 | 6,290 | 84,250 | 84,300 | 6,826 | 6,278 | 6,552 | 87,250 | 87,300 | 7,089 | 6,541 | 6,815 |
| 81,300 | 81,350 | 6,568 | 6,020 | 6,294 | 84,300 | 84,350 | 6,830 | 6,282 | 6,556 | 87,300 | 87,350 | 7,093 | 6,545 | 6,819 |
| 81,350 | 81,400 | 6,572 | 6,024 | 6,298 | 84,350 | 84,400 | 6,835 | 6,287 | 6,561 | 87,350 | 87,400 | 7,097 | 6,549 | 6,823 |
| 81,400 | 81,450 | 6,577 | 6,029 | 6,303 | 84,400 | 84,450 | 6,839 | 6,291 | 6,565 | 87,400 | 87,450 | 7,102 | 6,554 | 6,828 |
| 81,450 | 81,500 | 6,581 | 6,033 | 6,307 | 84,450 | 84,500 | 6,844 | 6,296 | 6,570 | 87,450 | 87,500 | 7,106 | 6,558 | 6,832 |
| 81,500 | 81,550 | 6,585 | 6,037 | 6,311 | 84,500 | 84,550 | 6,848 | 6,300 | 6,574 | 87,500 | 87,550 | 7,110 | 6,562 | 6,836 |
| 81,550 | 81,600 | 6,590 | 6,042 | 6,316 | 84,550 | 84,600 | 6,852 | 6,304 | 6,578 | 87,550 | 87,600 | 7,115 | 6,567 | 6,841 |
| 81,600 | 81,650 | 6,594 | 6,046 | 6,320 | 84,600 | 84,650 | 6,857 | 6,309 | 6,583 | 87,600 | 87,650 | 7,119 | 6,571 | 6,845 |
| 81,650 | 81,700 | 6,599 | 6,051 | 6,325 | 84,650 | 84,700 | 6,861 | 6,313 | 6,587 | 87,650 | 87,700 | 7,124 | 6,576 | 6,850 |
| 81,700 | 81,750 | 6,603 | 6,055 | 6,329 | 84,700 | 84,750 | 6,865 | 6,317 | 6,591 | 87,700 | 87,750 | 7,128 | 6,580 | 6,854 |
| 81,750 | 81,800 | 6,607 | 6,059 | 6,333 | 84,750 | 84,800 | 6,870 | 6,322 | 6,596 | 87,750 | 87,800 | 7,132 | 6,584 | 6,858 |
| 81,800 | 81,850 | 6,612 | 6,064 | 6,338 | 84,800 | 84,850 | 6,874 | 6,326 | 6,600 | 87,800 | 87,850 | 7,137 | 6,589 | 6,863 |
| 81,850 | 81,900 | 6,616 | 6,068 | 6,342 | 84,850 | 84,900 | 6,879 | 6,331 | 6,605 | 87,850 | 87,900 | 7,141 | 6,593 | 6,867 |
| 81,900 | 81,950 | 6,620 | 6,072 | 6,346 | 84,900 | 84,950 | 6,883 | 6,335 | 6,609 | 87,900 | 87,950 | 7,145 | 6,597 | 6,871 |
| 81,950 | 82,000 | 6,625 | 6,077 | 6,351 | 84,950 | 85,000 | 6,887 | 6,339 | 6,613 | 87,950 | 88,000 | 7,150 | 6,602 | 6,876 |

*This column must also be used by qualifying widow(er)

Continued on next page

2000 Hawaii Tax Table (Continued)

| If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | |
|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| Your tax is — | | | | | Your tax is — | | | | | Your tax is — | | | | |
| 88,000 | | | | | 91,000 | | | | | 94,000 | | | | |
| 88,000 | 88,050 | 7,154 | 6,606 | 6,880 | 91,000 | 91,050 | 7,417 | 6,869 | 7,143 | 94,000 | 94,050 | 7,679 | 7,131 | 7,405 |
| 88,050 | 88,100 | 7,159 | 6,611 | 6,885 | 91,050 | 91,100 | 7,421 | 6,873 | 7,147 | 94,050 | 94,100 | 7,684 | 7,136 | 7,410 |
| 88,100 | 88,150 | 7,163 | 6,615 | 6,889 | 91,100 | 91,150 | 7,425 | 6,877 | 7,151 | 94,100 | 94,150 | 7,688 | 7,140 | 7,414 |
| 88,150 | 88,200 | 7,167 | 6,619 | 6,893 | 91,150 | 91,200 | 7,430 | 6,882 | 7,156 | 94,150 | 94,200 | 7,692 | 7,144 | 7,418 |
| 88,200 | 88,250 | 7,172 | 6,624 | 6,898 | 91,200 | 91,250 | 7,434 | 6,886 | 7,160 | 94,200 | 94,250 | 7,697 | 7,149 | 7,423 |
| | | | | | | | | | | | | | | |
| 88,250 | 88,300 | 7,176 | 6,628 | 6,902 | 91,250 | 91,300 | 7,439 | 6,891 | 7,165 | 94,250 | 94,300 | 7,701 | 7,153 | 7,427 |
| 88,300 | 88,350 | 7,180 | 6,632 | 6,906 | 91,300 | 91,350 | 7,443 | 6,895 | 7,169 | 94,300 | 94,350 | 7,705 | 7,157 | 7,431 |
| 88,350 | 88,400 | 7,185 | 6,637 | 6,911 | 91,350 | 91,400 | 7,447 | 6,899 | 7,173 | 94,350 | 94,400 | 7,710 | 7,162 | 7,436 |
| 88,400 | 88,450 | 7,189 | 6,641 | 6,915 | 91,400 | 91,450 | 7,452 | 6,904 | 7,178 | 94,400 | 94,450 | 7,714 | 7,166 | 7,440 |
| 88,450 | 88,500 | 7,194 | 6,646 | 6,920 | 91,450 | 91,500 | 7,456 | 6,908 | 7,182 | 94,450 | 94,500 | 7,719 | 7,171 | 7,445 |
| | | | | | | | | | | | | | | |
| 88,500 | 88,550 | 7,198 | 6,650 | 6,924 | 91,500 | 91,550 | 7,460 | 6,912 | 7,186 | 94,500 | 94,550 | 7,723 | 7,175 | 7,449 |
| 88,550 | 88,600 | 7,202 | 6,654 | 6,928 | 91,550 | 91,600 | 7,465 | 6,917 | 7,191 | 94,550 | 94,600 | 7,727 | 7,179 | 7,453 |
| 88,600 | 88,650 | 7,207 | 6,659 | 6,933 | 91,600 | 91,650 | 7,469 | 6,921 | 7,195 | 94,600 | 94,650 | 7,732 | 7,184 | 7,458 |
| 88,650 | 88,700 | 7,211 | 6,663 | 6,937 | 91,650 | 91,700 | 7,474 | 6,926 | 7,200 | 94,650 | 94,700 | 7,736 | 7,188 | 7,462 |
| 88,700 | 88,750 | 7,215 | 6,667 | 6,941 | 91,700 | 91,750 | 7,478 | 6,930 | 7,204 | 94,700 | 94,750 | 7,740 | 7,192 | 7,466 |
| | | | | | | | | | | | | | | |
| 88,750 | 88,800 | 7,220 | 6,672 | 6,946 | 91,750 | 91,800 | 7,482 | 6,934 | 7,208 | 94,750 | 94,800 | 7,745 | 7,197 | 7,471 |
| 88,800 | 88,850 | 7,224 | 6,676 | 6,950 | 91,800 | 91,850 | 7,487 | 6,939 | 7,213 | 94,800 | 94,850 | 7,749 | 7,201 | 7,475 |
| 88,850 | 88,900 | 7,229 | 6,681 | 6,955 | 91,850 | 91,900 | 7,491 | 6,943 | 7,217 | 94,850 | 94,900 | 7,754 | 7,206 | 7,480 |
| 88,900 | 88,950 | 7,233 | 6,685 | 6,959 | 91,900 | 91,950 | 7,495 | 6,947 | 7,221 | 94,900 | 94,950 | 7,758 | 7,210 | 7,484 |
| 88,950 | 89,000 | 7,237 | 6,689 | 6,963 | 91,950 | 92,000 | 7,500 | 6,952 | 7,226 | 94,950 | 95,000 | 7,762 | 7,214 | 7,488 |
| 89,000 | | | | | 92,000 | | | | | 95,000 | | | | |
| 89,000 | 89,050 | 7,242 | 6,694 | 6,968 | 92,000 | 92,050 | 7,504 | 6,956 | 7,230 | 95,000 | 95,050 | 7,767 | 7,219 | 7,493 |
| 89,050 | 89,100 | 7,246 | 6,698 | 6,972 | 92,050 | 92,100 | 7,509 | 6,961 | 7,235 | 95,050 | 95,100 | 7,771 | 7,223 | 7,497 |
| 89,100 | 89,150 | 7,250 | 6,702 | 6,976 | 92,100 | 92,150 | 7,513 | 6,965 | 7,239 | 95,100 | 95,150 | 7,775 | 7,227 | 7,501 |
| 89,150 | 89,200 | 7,255 | 6,707 | 6,981 | 92,150 | 92,200 | 7,517 | 6,969 | 7,243 | 95,150 | 95,200 | 7,780 | 7,232 | 7,506 |
| 89,200 | 89,250 | 7,259 | 6,711 | 6,985 | 92,200 | 92,250 | 7,522 | 6,974 | 7,248 | 95,200 | 95,250 | 7,784 | 7,236 | 7,510 |
| | | | | | | | | | | | | | | |
| 89,250 | 89,300 | 7,264 | 6,716 | 6,990 | 92,250 | 92,300 | 7,526 | 6,978 | 7,252 | 95,250 | 95,300 | 7,789 | 7,241 | 7,515 |
| 89,300 | 89,350 | 7,268 | 6,720 | 6,994 | 92,300 | 92,350 | 7,530 | 6,982 | 7,256 | 95,300 | 95,350 | 7,793 | 7,245 | 7,519 |
| 89,350 | 89,400 | 7,272 | 6,724 | 6,998 | 92,350 | 92,400 | 7,535 | 6,987 | 7,261 | 95,350 | 95,400 | 7,797 | 7,249 | 7,523 |
| 89,400 | 89,450 | 7,277 | 6,729 | 7,003 | 92,400 | 92,450 | 7,539 | 6,991 | 7,265 | 95,400 | 95,450 | 7,802 | 7,254 | 7,528 |
| 89,450 | 89,500 | 7,281 | 6,733 | 7,007 | 92,450 | 92,500 | 7,544 | 6,996 | 7,270 | 95,450 | 95,500 | 7,806 | 7,258 | 7,532 |
| | | | | | | | | | | | | | | |
| 89,500 | 89,550 | 7,285 | 6,737 | 7,011 | 92,500 | 92,550 | 7,548 | 7,000 | 7,274 | 95,500 | 95,550 | 7,810 | 7,262 | 7,536 |
| 89,550 | 89,600 | 7,290 | 6,742 | 7,016 | 92,550 | 92,600 | 7,552 | 7,004 | 7,278 | 95,550 | 95,600 | 7,815 | 7,267 | 7,541 |
| 89,600 | 89,650 | 7,294 | 6,746 | 7,020 | 92,600 | 92,650 | 7,557 | 7,009 | 7,283 | 95,600 | 95,650 | 7,819 | 7,271 | 7,545 |
| 89,650 | 89,700 | 7,299 | 6,751 | 7,025 | 92,650 | 92,700 | 7,561 | 7,013 | 7,287 | 95,650 | 95,700 | 7,824 | 7,276 | 7,550 |
| 89,700 | 89,750 | 7,303 | 6,755 | 7,029 | 92,700 | 92,750 | 7,565 | 7,017 | 7,291 | 95,700 | 95,750 | 7,828 | 7,280 | 7,554 |
| | | | | | | | | | | | | | | |
| 89,750 | 89,800 | 7,307 | 6,759 | 7,033 | 92,750 | 92,800 | 7,570 | 7,022 | 7,296 | 95,750 | 95,800 | 7,832 | 7,284 | 7,558 |
| 89,800 | 89,850 | 7,312 | 6,764 | 7,038 | 92,800 | 92,850 | 7,574 | 7,026 | 7,300 | 95,800 | 95,850 | 7,837 | 7,289 | 7,563 |
| 89,850 | 89,900 | 7,316 | 6,768 | 7,042 | 92,850 | 92,900 | 7,579 | 7,031 | 7,305 | 95,850 | 95,900 | 7,841 | 7,293 | 7,567 |
| 89,900 | 89,950 | 7,320 | 6,772 | 7,046 | 92,900 | 92,950 | 7,583 | 7,035 | 7,309 | 95,900 | 95,950 | 7,845 | 7,297 | 7,571 |
| 89,950 | 90,000 | 7,325 | 6,777 | 7,051 | 92,950 | 93,000 | 7,587 | 7,039 | 7,313 | 95,950 | 96,000 | 7,850 | 7,302 | 7,576 |
| 90,000 | | | | | 93,000 | | | | | 96,000 | | | | |
| 90,000 | 90,050 | 7,329 | 6,781 | 7,055 | 93,000 | 93,050 | 7,592 | 7,044 | 7,318 | 96,000 | 96,050 | 7,854 | 7,306 | 7,580 |
| 90,050 | 90,100 | 7,334 | 6,786 | 7,060 | 93,050 | 93,100 | 7,596 | 7,048 | 7,322 | 96,050 | 96,100 | 7,859 | 7,311 | 7,585 |
| 90,100 | 90,150 | 7,338 | 6,790 | 7,064 | 93,100 | 93,150 | 7,600 | 7,052 | 7,326 | 96,100 | 96,150 | 7,863 | 7,315 | 7,589 |
| 90,150 | 90,200 | 7,342 | 6,794 | 7,068 | 93,150 | 93,200 | 7,605 | 7,057 | 7,331 | 96,150 | 96,200 | 7,867 | 7,319 | 7,593 |
| 90,200 | 90,250 | 7,347 | 6,799 | 7,073 | 93,200 | 93,250 | 7,609 | 7,061 | 7,335 | 96,200 | 96,250 | 7,872 | 7,324 | 7,598 |
| | | | | | | | | | | | | | | |
| 90,250 | 90,300 | 7,351 | 6,803 | 7,077 | 93,250 | 93,300 | 7,614 | 7,066 | 7,340 | 96,250 | 96,300 | 7,876 | 7,328 | 7,602 |
| 90,300 | 90,350 | 7,355 | 6,807 | 7,081 | 93,300 | 93,350 | 7,618 | 7,070 | 7,344 | 96,300 | 96,350 | 7,880 | 7,332 | 7,606 |
| 90,350 | 90,400 | 7,360 | 6,812 | 7,086 | 93,350 | 93,400 | 7,622 | 7,074 | 7,348 | 96,350 | 96,400 | 7,885 | 7,337 | 7,611 |
| 90,400 | 90,450 | 7,364 | 6,816 | 7,090 | 93,400 | 93,450 | 7,627 | 7,079 | 7,353 | 96,400 | 96,450 | 7,889 | 7,341 | 7,615 |
| 90,450 | 90,500 | 7,369 | 6,821 | 7,095 | 93,450 | 93,500 | 7,631 | 7,083 | 7,357 | 96,450 | 96,500 | 7,894 | 7,346 | 7,620 |
| | | | | | | | | | | | | | | |
| 90,500 | 90,550 | 7,373 | 6,825 | 7,099 | 93,500 | 93,550 | 7,635 | 7,087 | 7,361 | 96,500 | 96,550 | 7,898 | 7,350 | 7,624 |
| 90,550 | 90,600 | 7,377 | 6,829 | 7,103 | 93,550 | 93,600 | 7,640 | 7,092 | 7,366 | 96,550 | 96,600 | 7,902 | 7,354 | 7,628 |
| 90,600 | 90,650 | 7,382 | 6,834 | 7,108 | 93,600 | 93,650 | 7,644 | 7,096 | 7,370 | 96,600 | 96,650 | 7,907 | 7,359 | 7,633 |
| 90,650 | 90,700 | 7,386 | 6,838 | 7,112 | 93,650 | 93,700 | 7,649 | 7,101 | 7,375 | 96,650 | 96,700 | 7,911 | 7,363 | 7,637 |
| 90,700 | 90,750 | 7,390 | 6,842 | 7,116 | 93,700 | 93,750 | 7,653 | 7,105 | 7,379 | 96,700 | 96,750 | 7,915 | 7,367 | 7,641 |
| | | | | | | | | | | | | | | |
| 90,750 | 90,800 | 7,395 | 6,847 | 7,121 | 93,750 | 93,800 | 7,657 | 7,109 | 7,383 | 96,750 | 96,800 | 7,920 | 7,372 | 7,646 |
| 90,800 | 90,850 | 7,399 | 6,851 | 7,125 | 93,800 | 93,850 | 7,662 | 7,114 | 7,388 | 96,800 | 96,850 | 7,924 | 7,376 | 7,650 |
| 90,850 | 90,900 | 7,404 | 6,856 | 7,130 | 93,850 | 93,900 | 7,666 | 7,118 | 7,392 | 96,850 | 96,900 | 7,929 | 7,381 | 7,655 |
| 90,900 | 90,950 | 7,408 | 6,860 | 7,134 | 93,900 | 93,950 | 7,670 | 7,122 | 7,396 | 96,900 | 96,950 | 7,933 | 7,385 | 7,659 |
| 90,950 | 91,000 | 7,412 | 6,864 | 7,138 | 93,950 | 94,000 | 7,675 | 7,127 | 7,401 | 96,950 | 97,000 | 7,937 | 7,389 | 7,663 |

*This column must also be used by qualifying widow(er)

Continued on next page

2000 Hawaii Tax Table (Continued)

| If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | | If your taxable income is — | | And you are — | | |
|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|-----------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| Your tax is — | | | | | Your tax is — | | | | | Your tax is — | | | | |
| 97,000 | | | | | 98,000 | | | | | 99,000 | | | | |
| 97,000 | 97,050 | 7,942 | 7,394 | 7,668 | 98,000 | 98,050 | 8,029 | 7,481 | 7,755 | 99,000 | 99,050 | 8,117 | 7,569 | 7,843 |
| 97,050 | 97,100 | 7,946 | 7,398 | 7,672 | 98,050 | 98,100 | 8,034 | 7,486 | 7,760 | 99,050 | 99,100 | 8,121 | 7,573 | 7,847 |
| 97,100 | 97,150 | 7,950 | 7,402 | 7,676 | 98,100 | 98,150 | 8,038 | 7,490 | 7,764 | 99,100 | 99,150 | 8,125 | 7,577 | 7,851 |
| 97,150 | 97,200 | 7,955 | 7,407 | 7,681 | 98,150 | 98,200 | 8,042 | 7,494 | 7,768 | 99,150 | 99,200 | 8,130 | 7,582 | 7,856 |
| 97,200 | 97,250 | 7,959 | 7,411 | 7,685 | 98,200 | 98,250 | 8,047 | 7,499 | 7,773 | 99,200 | 99,250 | 8,134 | 7,586 | 7,860 |
| 97,250 | 97,300 | 7,964 | 7,416 | 7,690 | 98,250 | 98,300 | 8,051 | 7,503 | 7,777 | 99,250 | 99,300 | 8,139 | 7,591 | 7,865 |
| 97,300 | 97,350 | 7,968 | 7,420 | 7,694 | 98,300 | 98,350 | 8,055 | 7,507 | 7,781 | 99,300 | 99,350 | 8,143 | 7,595 | 7,869 |
| 97,350 | 97,400 | 7,972 | 7,424 | 7,698 | 98,350 | 98,400 | 8,060 | 7,512 | 7,786 | 99,350 | 99,400 | 8,147 | 7,599 | 7,873 |
| 97,400 | 97,450 | 7,977 | 7,429 | 7,703 | 98,400 | 98,450 | 8,064 | 7,516 | 7,790 | 99,400 | 99,450 | 8,152 | 7,604 | 7,878 |
| 97,450 | 97,500 | 7,981 | 7,433 | 7,707 | 98,450 | 98,500 | 8,069 | 7,521 | 7,795 | 99,450 | 99,500 | 8,156 | 7,608 | 7,882 |
| 97,500 | 97,550 | 7,985 | 7,437 | 7,711 | 98,500 | 98,550 | 8,073 | 7,525 | 7,799 | 99,500 | 99,550 | 8,160 | 7,612 | 7,886 |
| 97,550 | 97,600 | 7,990 | 7,442 | 7,716 | 98,550 | 98,600 | 8,077 | 7,529 | 7,803 | 99,550 | 99,600 | 8,165 | 7,617 | 7,891 |
| 97,600 | 97,650 | 7,994 | 7,446 | 7,720 | 98,600 | 98,650 | 8,082 | 7,534 | 7,808 | 99,600 | 99,650 | 8,169 | 7,621 | 7,895 |
| 97,650 | 97,700 | 7,999 | 7,451 | 7,725 | 98,650 | 98,700 | 8,086 | 7,538 | 7,812 | 99,650 | 99,700 | 8,174 | 7,626 | 7,900 |
| 97,700 | 97,750 | 8,003 | 7,455 | 7,729 | 98,700 | 98,750 | 8,090 | 7,542 | 7,816 | 99,700 | 99,750 | 8,178 | 7,630 | 7,904 |
| 97,750 | 97,800 | 8,007 | 7,459 | 7,733 | 98,750 | 98,800 | 8,095 | 7,547 | 7,821 | 99,750 | 99,800 | 8,182 | 7,634 | 7,908 |
| 97,800 | 97,850 | 8,012 | 7,464 | 7,738 | 98,800 | 98,850 | 8,099 | 7,551 | 7,825 | 99,800 | 99,850 | 8,187 | 7,639 | 7,913 |
| 97,850 | 97,900 | 8,016 | 7,468 | 7,742 | 98,850 | 98,900 | 8,104 | 7,556 | 7,830 | 99,850 | 99,900 | 8,191 | 7,643 | 7,917 |
| 97,900 | 97,950 | 8,020 | 7,472 | 7,746 | 98,900 | 98,950 | 8,108 | 7,560 | 7,834 | 99,900 | 99,950 | 8,195 | 7,647 | 7,921 |
| 97,950 | 98,000 | 8,025 | 7,477 | 7,751 | 98,950 | 99,000 | 8,112 | 7,564 | 7,838 | 99,950 | 100,000 | 8,200 | 7,652 | 7,926 |

100,000 OR OVER —
You MUST use the tax rate schedules.

*This column must also be used by qualifying widow(er)

2000 Tax Rate Schedules

CAUTION: If your taxable income is less than \$100,000, you MUST use the Tax Table.

Schedule I

SINGLE TAXPAYERS AND MARRIED FILING SEPARATE RETURNS

| Use this schedule if you checked Filing Status Box 1 or 3 on Form N-11 or Form N-12 | If the amount on | | Your tax is: | |
|---|--|----------|--------------|-------------------|
| | Form N-11, Line 25, or Form N-12, Line 38 is: | | | |
| | Not over \$2,000 | | 1.60% | of taxable income |
| | Over \$2,000 but not over \$4,000 | \$ 32 | plus 3.90% | over \$2,000 |
| | Over \$4,000 but not over \$8,000 | \$ 110 | plus 6.80% | over \$4,000 |
| | Over \$8,000 but not over \$12,000 | \$ 382 | plus 7.20% | over \$8,000 |
| | Over \$12,000 but not over \$16,000 | \$ 670 | plus 7.50% | over \$12,000 |
| | Over \$16,000 but not over \$20,000 | \$ 970 | plus 7.80% | over \$16,000 |
| | Over \$20,000 but not over \$30,000 | \$ 1,282 | plus 8.20% | over \$20,000 |
| | Over \$30,000 but not over \$40,000 | \$ 2,102 | plus 8.50% | over \$30,000 |
| | Over \$40,000 | \$ 2,952 | plus 8.75% | over \$40,000 |

Schedule II

MARRIED TAXPAYERS FILING JOINT RETURNS AND CERTAIN WIDOWS AND WIDOWERS

| Use this schedule if you checked Filing Status Box 2 or 5 on Form N-11 or Form N-12 | If the amount on | | Your tax is: | |
|---|--|----------|--------------|-------------------|
| | Form N-11, Line 25, or Form N-12, Line 38 is: | | | |
| | Not over \$4,000 | | 1.60% | of taxable income |
| | Over \$4,000 but not over \$8,000 | \$ 64 | plus 3.90% | over \$4,000 |
| | Over \$8,000 but not over \$16,000 | \$ 220 | plus 6.80% | over \$8,000 |
| | Over \$16,000 but not over \$24,000 | \$ 764 | plus 7.20% | over \$16,000 |
| | Over \$24,000 but not over \$32,000 | \$ 1,340 | plus 7.50% | over \$24,000 |
| | Over \$32,000 but not over \$40,000 | \$ 1,940 | plus 7.80% | over \$32,000 |
| | Over \$40,000 but not over \$60,000 | \$ 2,564 | plus 8.20% | over \$40,000 |
| | Over \$60,000 but not over \$80,000 | \$ 4,204 | plus 8.50% | over \$60,000 |
| | Over \$80,000 | \$ 5,904 | plus 8.75% | over \$80,000 |

Schedule III

UNMARRIED HEADS OF HOUSEHOLD

| Use this schedule if you checked Filing Status Box 4 on Form N-11 or Form N-12 | If the amount on | | Your tax is: | |
|--|--|----------|--------------|-------------------|
| | Form N-11, Line 25, or Form N-12, Line 38 is: | | | |
| | Not over \$3,000 | | 1.60% | of taxable income |
| | Over \$3,000 but not over \$6,000 | \$ 48 | plus 3.90% | over \$3,000 |
| | Over \$6,000 but not over \$12,000 | \$ 165 | plus 6.80% | over \$6,000 |
| | Over \$12,000 but not over \$18,000 | \$ 573 | plus 7.20% | over \$12,000 |
| | Over \$18,000 but not over \$24,000 | \$ 1,005 | plus 7.50% | over \$18,000 |
| | Over \$24,000 but not over \$30,000 | \$ 1,455 | plus 7.80% | over \$24,000 |
| | Over \$30,000 but not over \$45,000 | \$ 1,923 | plus 8.20% | over \$30,000 |
| | Over \$45,000 but not over \$60,000 | \$ 3,153 | plus 8.50% | over \$45,000 |
| | Over \$60,000 | \$ 4,428 | plus 8.75% | over \$60,000 |

He lei pōina 'ole ke keiki.
"A lei never forgotten, is the beloved child."



Naquisi Ama Blossom

Missing since
October 18, 1995

DOB 6/22/80
Ht. 5 ft.
Wt. 115 lbs.
Hair Blonde
Eyes Green Eyes

May be using the alias of "Quis" or D'Asia and may be traveling with an adult male. She has a pierced nose, a scar on her left index finger and a scar above her right eye.

ANYONE HAVING INFORMATION SHOULD CONTACT
Maui County Police Department at 1-808-244-6400
MCCH at 1-808-586-1449

Email: himissingchildren@compuserve.com
Website: <http://www.hgea.org/HSC/>



Sarah Magdy Elgohary

Missing since
May 26, 1997

DOB 04/08/94
Ht. 3 ft. 1 in.
Wt. 45 lbs.
Hair Lt. Brown with Blonde highlights
Eyes Hazel Brown
Nickname "Dowsha".

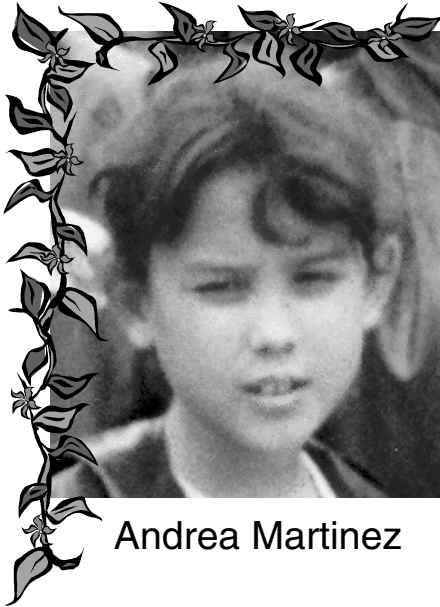
ANYONE HAVING INFORMATION SHOULD CONTACT
Honolulu Police Department at 1-808-529-3099
MCCH at 1-808-586-1449

Email: himissingchildren@compuserve.com
Website: <http://www.hgea.org/HSC/>

Missing Child Center-Hawaii
Department of the Attorney General
with
Hawaii's Department of Taxation



He lei pōina 'ole ke keiki.
"A lei never forgotten, is the beloved child."



Andrea Martinez

Missing since
August 1, 1991

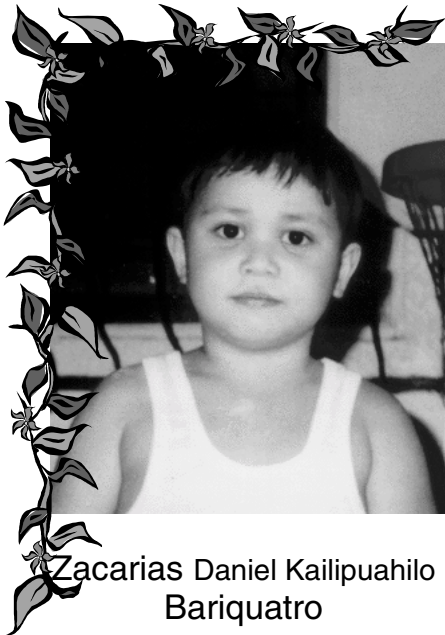
DOB 12/31/1981
Ht. 4 ft. 4 in.
Wt. 60 lbs.
Hair Brown
Eyes Brown

Andrea believed to be in the company of her non-custodial father Felipe Martinez in Mexico

ANYONE HAVING INFORMATION SHOULD CONTACT
Honolulu Police Department at 1-808-529-3099

MCCH at 1-808-586-1449

Email: himissingchildren@compuserve.com
Website: <http://www.hgea.org/HSC/>



**Zacarias Daniel Kailipuahilo
Bariquatro**

Missing since
April 9, 1997

DOB 6/29/1992
Ht. 2 ft. 6 in.
Wt. 37 lbs.
Hair Brown
Eyes Brown

"Zack" was taken by non-custodial mother Alma Angeles Baricuatro and may be in the Philippines. Child is called "Kaili-boy" and "Danyo".

ANYONE HAVING INFORMATION SHOULD CONTACT
Honolulu Police Department at 1-808-529-3099

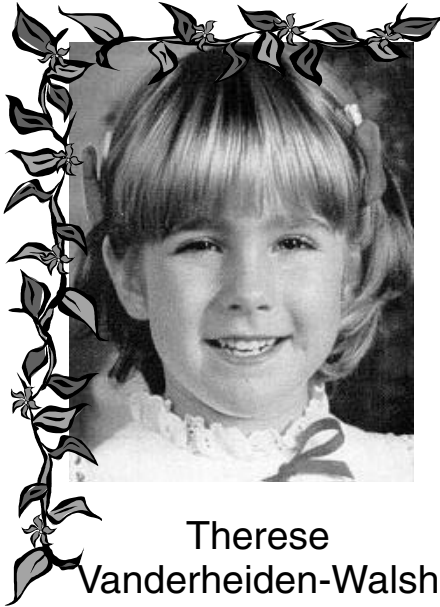
MCCH at 1-808-586-1449

Email: himissingcldren@compuserve.com
Website: <http://www.hgea.org/HSC/>

Missing Child Center-Hawaii
Department of the Attorney General
with
Hawaii's Department of Taxation



He lei pōina 'ole ke keiki.
"A lei never forgotten, is the beloved child."



**Therese
Vanderheiden-Walsh**

Missing since
June 22, 1990

DOB 7/4/1984
Ht. 3 ft.
Wt. 45 lbs.
Hair Blonde
Eyes HazelEyes

Therese was abducted by her non-custodial mother, Merle Marie Vanderheiden. An FBI UFAP warrant was issued for the abductor on 8/2/1990. Child had pierced ears and moles on her back and shoulders. May be in Texas, Colorado, or Costa Rica

ANYONE HAVING INFORMATION SHOULD CONTACT
Honolulu Police Department at 1-808-529-3099

MCCH at 1-808-586-1449

Email: himissingchildren@compuserve.com
Website: <http://www.hgea.org/HSC/>



Camilla Raina Ricketts

Missing since
March 30, 1996

DOB 5/8/1994
Ht. 2 ft. 6 in.
Wt. 30 lbs.
Hair Brown
Eyes Brown

Camilla is believed to be in the custody of non-custodial mother. They may be in Canada

ANYONE HAVING INFORMATION SHOULD CONTACT

MCCH at 1-808-586-1449

Email: himissingchildren@compuserve.com
Website: <http://www.hgea.org/HSC/>

Missing Child Center-Hawaii
Department of the Attorney General
with
Hawaii's Department of Taxation



STATE OF HAWAII—DEPARTMENT OF TAXATION
HAWAII TAXPAYER BILL OF RIGHTS

MESSAGE FROM THE DIRECTOR

This publication explains some of your most important rights as a taxpayer.

Hawaii taxpayers have many rights. Some are based on laws, and others are based on our commitment to administer Hawaii's tax laws in a fair and equitable manner. The Hawaii Taxpayer Bill of Rights compiles these rights for your easy reference.

Taxpayer rights are at the heart of good tax administration — a pledge that the tax laws will be administered with fairness, uniformity, courtesy, and common sense. In our commitment to this pledge, we invite your suggestions for improving the services provided by the Department of Taxation.

HAWAII TAXPAYER BILL OF RIGHTS

I. Protection of Taxpayer Rights

Taxpayers are entitled to be informed about their rights and responsibilities and to be assured that their rights as taxpayers will be protected throughout their contact with the Department of Taxation.

II. Tax Information

Taxpayers have a right to tax information written in plain language.

Taxpayers have a right to examine their own tax records, audit files, and collection files.

Taxpayers have a right to request copies of their own tax returns and return information, if available, subject to copying fees.

Taxpayers have a right to obtain explanations regarding billings and assessments.

III. Professional and Courteous Service

Taxpayers have a right to prompt, courteous, and accurate responses to all questions and requests for tax assistance.

Taxpayers have a right to be assured that no civil service employee of the Department of Taxation will be paid, promoted, or in any way rewarded based on the amount of assessments made or taxes collected.

Taxpayers have a right to be free from harassment and inappropriate contact by Department of Taxation personnel in matters relating to the collection of delinquent taxes and during the course of audits.

IV. Privacy and Confidentiality

Taxpayers have a right to be assured that their dealings with the Department of Taxation will be kept confidential.

Taxpayers have a right to be assured that their tax returns and tax return information will not be disclosed, except as provided by law.

V. Time Limitations

Taxpayers are entitled to seek a refund if they have overpaid their taxes. A claim for refund must be filed within the applicable statute of limitations.

The Department of Taxation may assess a taxpayer additional taxes if the assessment is made within the applicable statute of limitations. There is no time limit on the assessment of taxes in the case of a false or fraudulent return or failure to file a return.

Taxpayers have a right to extend the period of limitations for the assessment or refund of taxes by signing a written agreement with the Department of Taxation.

If the Department of Taxation is notified by the Internal Revenue Service or a taxpayer of any changes, corrections, or adjustments to the taxpayer's Federal tax return, the statute of limitations is automatically extended.

VI. Audits and Assessments

Taxpayers have a right to a Proposed Notice of Assessment except in the case of a jeopardy assessment. A Proposed Notice of Assessment is mailed to the taxpayer's last known address and: (1) explains the basis for the assessment of taxes, penalties, and interest; (2) informs taxpayers of their right to request clarification or to object to the tax assessment within thirty days from the date the Proposed Notice of Assessment was mailed; and (3) informs taxpayers that the proposed tax assessment will become final after the expiration of thirty days from the mailing of the Proposed Notice of Assessment.

Taxpayers have a right to a Final Notice of Assessment, issued after the expiration of thirty days from the mailing of the Proposed Notice of Assessment, that provides the basis for the tax assessment, and informs the taxpayer of the procedures for appealing the assessment.

Taxpayers have a right to request a meeting with the auditor or collector, their supervisor, or senior management to discuss a Proposed or Final Notice of Assessment if they do not agree with the tax assessment.

Taxpayers have a right to request that the Department of Taxation consider a closing agreement to reduce a Proposed or Final Notice of Assessment. Closing agreements are final.

VII. Tax Appeals/Payment Under Protest

Taxpayers have a right to information regarding procedures for appealing a tax assessment.

Tax Appeals. Taxpayers have a right to appeal an assessment, either to the board of review or to the tax appeal court. The appeal must be filed within 30 days from the date the Final Notice of Assessment was mailed. If the appeal is filed with the board of review, the decision of the board may be appealed within 30 days to the tax appeal court. If the appeal is filed with the tax appeal court, the decision of the tax appeal court may be appealed within 30 days to the Hawaii Supreme Court.

Taxpayers who appeal an assessment directly to the tax appeal court must pay the assessment prior to appealing. Taxpayers who appeal an assessment to a board of review do not have to pay the tax assessed prior to appealing. However, the assessed tax must be paid together with interest when the decision by a board is appealed by the taxpayer or the decision by the board in favor of the Department of Taxation is not appealed. In addition, a taxpayer who prevails before the board of review does not have to pay the assessed tax prior to an appeal by the Department of Taxation to the tax appeal court. Similarly, a taxpayer who prevails before the board of review and the tax appeal court does not have to pay the assessed tax prior to an appeal by the Department of Taxation to the Hawaii Supreme Court.

The tax appeal court may allow an individual taxpayer to appeal an income tax assessment without prior payment of the tax where the total tax liability does not exceed \$50,000 and the taxpayer shows that the payment of the tax would cause irreparable harm. Similarly, a circuit court may allow a taxpayer to appeal a general excise tax assessment without prior payment of the tax if the taxpayer shows that the payment of the tax would cause irreparable harm.

Payment Under Protest. In lieu of filing an appeal or if an appeal is not filed with the board of review or tax appeal court within 30 days from the date the Final Notice of Assessment was mailed, the taxpayer may pay the disputed tax assessment under written protest and

seek to recover the taxes by filing an action in tax appeal court within 30 days from the date of payment.

VIII. Representation

Taxpayers have a right to represent themselves or have another person accompany or represent them (with proper written authorization) when dealing with the Department of Taxation on any tax matter, including audits, collections, and appeals.

IX. Taxpayer Advocate

Taxpayers have a right to seek the assistance of our Taxpayer Advocate to resolve any tax-related problem after all other means for resolving the problem have been exhausted, or if they feel that their rights as a taxpayer have been abridged, except in the case of a criminal tax investigation.

X. Installment Agreements, Waivers, and Compromises

Installment Agreements. Taxpayers have a right to request that the Department of Taxation consider an installment payment agreement to allow taxpayers to pay their delinquent taxes over time. The Department of Taxation will evaluate a request for an installment payment agreement based on the financial condition of the taxpayer. No collection action shall be taken on any outstanding tax liability that is subject to an installment payment agreement in good standing. Interest will be assessed on the outstanding tax liability until it is paid in full.

Waiver of Penalties and Interest. Taxpayers have a right to request that the Department of Taxation waive penalties and interest added to any tax that is delinquent for not more than ninety days if the taxpayer can show that failure to file a return or pay a tax on time was due to reasonable cause, i.e., not due to the taxpayer's own carelessness, neglect, or wilful disregard of the law, but due to circumstances beyond the taxpayer's control.

Compromise Offers. Taxpayers have a right to request that the Department of Taxation consider a compromise offer to reduce any tax claim arising under the tax laws administered by the Department based on doubt as to liability or collectibility, subject to the Governor's approval.

XI. Collections

Taxpayers have a right to be informed in writing of possible collection actions that may be taken on delinquent taxes, including referral to a collection agency.

Taxpayers have a right to be notified of any cost recovery fee associated with any collection action.

Taxpayers have a right to have collection actions put on hold in the case of hardship or while discussing their situation with the collector, supervisor, or senior management.

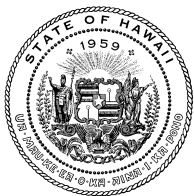
Taxpayers have a right to expect a prompt release of a lien upon payment of a tax delinquency and all filing fees.

Taxpayers have a right to have an incorrect lien corrected or released and to have a letter of clarification sent to a credit reporting company.

Taxpayers have a right to have all other collection actions exhausted before a seizure of a taxpayer's assets takes place, unless the Department of Taxation determines that the interests of the State are in jeopardy.

Taxpayers have a right to have the following property exempt from levy: wearing apparel; school books; fuel; provisions; furniture; personal effects; books and tools of a trade, business, or profession; unemployment benefits; and undelivered mail.

(This is a reproduction of the originally issued document.)



TAX FACTS

From the State of Hawaii, Department of Taxation

TAX FACTS NO. 95-1
September, 1995

ALL ABOUT THE HAWAII USE TAX

The Department of Taxation wishes to advise everyone about the Hawaii use tax. It is one of the least understood taxes despite the fact that anyone, including more than 180,000 registered Hawaii businesses, who orders something from a mail order catalog or who purchases goods outside of Hawaii may be subject to this tax.

The use tax is meant to complement the general excise tax which is a tax most taxpayers doing business in Hawaii must pay on the gross income they derive from business activity in Hawaii. Because sellers in Hawaii must pay the general excise tax, it puts them at a price disadvantage with out-of-State businesses not subject to this tax. The use tax equalizes the tax on a transaction by requiring those acquiring goods (for example, cars, clothes, jewelry, computers, equipment, etc.) from out-of-State sellers to pay a tax at the same rate that an in-State seller would have paid in general excise tax if the sale had occurred in Hawaii. The use tax is $\frac{1}{2}$ of 1% for those who import goods for resale at retail in Hawaii; 4% for all other uses.

The Department therefore wishes to provide information, to educate taxpayers, and to answer questions to help Hawaii taxpayers comply with the use tax law. With nearly a million people living in Hawaii, the Department knows that it is impossible to monitor all the spending activities of its residents.

The following examples explain the use tax and answer some of the most commonly asked questions regarding this tax.

1. There was a 4% tax charged for Hawaii on the invoice when I ordered items out of a catalog from a company on the mainland. Do I have to pay it?

Yes. Hawaii residents who shop through mail-order catalogs from sellers outside of Hawaii probably aren't aware that they must pay the state a 4 percent use tax for "imported" items when purchased from out-of-state sellers, such as mail-order companies, who are not licensed to do business in Hawaii.

For ease of administration and convenience to the customers, states prefer that mail-order companies collect and pay the use tax for their customers. If the mail-order company does not collect and pay the tax, the purchaser is responsible for paying the use tax to the state.

Depending on the mail-order companies' activities and presence in Hawaii, they may or may not be obligated to collect and pay the use tax under current interpretations of the U.S. Constitution. Many mail-order companies, nevertheless, have voluntarily assumed such an obligation for the convenience of their customers and to avoid legal uncertainties.

2. I purchased an article of clothing in another state and paid that state's sales tax, which was 3%. Do I also have to pay the Hawaii use tax when I bring the item back to Hawaii?

Yes. The law requires you to report the "landed" value (generally the purchase price plus shipping and handling fees) of the item and to pay the use tax on that value. However, any sales tax you pay to another state may be taken as a credit to offset the Hawaii use tax. The sales tax you paid on any item only may be used to offset the use tax on that item. Any excess sales tax paid may not be used to offset the use tax due on the landed value of a different item, nor will it be refunded. Therefore, the maximum amount of credit which you can claim is the lesser of the sales tax paid on the specific item imported, or the use tax due on the landed value of the same imported item. If the sales tax you paid is less than the use tax due, you will have to report and pay a use tax on the difference.

For example:

| | |
|--|------------|
| Sales price of item purchased in state C | - \$100.00 |
| State C's sales tax paid (3%) | - 3.00 |
| Cost of shipping and handling fees, etc. | - 10.00 |

Total landed value of item is the sales price of the item plus shipping and handling fees. It does not include the sales tax paid. Therefore the total landed value is \$110.00.

The Hawaii use tax rate is 4%.

The Hawaii use tax due is $\$110.00 \times 4\% = \4.40

However, because the sales tax paid (\$3) to state C is less than the Hawaii use tax due (\$4.40), the difference, or \$1.40, is due to the State of Hawaii.

3. What if the sales tax paid to the other state was more than 4%?

If the sales tax paid to the other state was equal to or more than Hawaii's 4% use tax, the Department is administratively allowing you not to report or pay a use tax on those items as there would be no additional tax due. Therefore, no report needs to be filed in this case.

It is quite possible that many travelers to the continental U.S. may not owe the use tax upon returning to Hawaii because most states, such as California, Nevada, and Florida, have a sales tax that is higher than Hawaii's 4% use tax. However, there are a few states, such as Oregon, that do not have a sales tax.

4. How should I report and pay the use tax due?

Individual, nonbusiness taxpayers who must pay the use tax should use Form G-26 (Use Tax Return - Imports for Consumption) which can be ordered by calling 587-7572, or 1-800-222-7572. As an alternative, you can choose to write the Department a letter (P.O. Box 259, Honolulu, Hawaii 96809-0259) with a check or money order payable to "Hawaii State Tax Collector." The letter should contain the following information:

- (1) Purchaser's name;
- (2) Social security number;
- (3) Date the property was imported; and
- (4) Fair and reasonable cash value of the imported property (the sales price, shipping and handling fees, insurance costs, custom duty, etc.)

The Department will not require you to file a sales receipt with the report or letter, but you must be able to produce the receipt if you are audited.

5. When is the use tax payment due?

The use tax payment is due the month after the purchased items are brought into the State. Although penalty and interest amounts are due on late paid taxes, the Department will not assess these amounts on nonbusiness late filers for now. Since the Department realizes that most people have been unaware about the use tax, the Department is not asking taxpayers to report and pay use taxes due in previous years; the Department is asking taxpayers to begin reporting now for current and future purchases.

The Department also realizes that the reporting requirements for nonbusiness individuals can be burdensome when the amount of use tax due is small. This is why the Department is being liberal in waiving penalties and interest in late filings for now. Also, if the amount of tax to be reported is so small (under \$10.00) as to make it impractical to report monthly, the Department will not impose penalties and interest if the nonbusiness taxpayer postpones filing to consolidate reporting with additional purchases. In addition, the Department is not insisting that every nonbusiness taxpayer apply for a separate use tax identification number.

Problems relating to use tax collections are not unique to Hawaii. They are experienced by all states which impose a use tax. For this reason, legislation has been introduced at the national level, in Congress (S-545), which could require all mail-order companies to collect the tax for the states.

Hawaii's tax system has always operated under the concept of voluntary tax compliance. Thus, it is up to Hawaii's taxpayers to take their civic responsibilities seriously and to make an effort to report and pay their state taxes.

If any taxpayer would like more information on the use tax, the Department of Taxation has a brochure entitled, An Introduction to the Use Tax. It can be requested from any of our district tax offices.

For More Information Contact: Taxpayer Services at 587-4242

(This is a reproduction of the originally issued document)

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